

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA**

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 72029 of 2013

(Arising out of Order-in-Original No. 3/COMMISSIONER/CE/KOL-VII/ADJN/2012-13 dated 28.09.2012 passed by the Commissioner of Central Excise, Kolkata-VII Commissionerate, C.R. Building, 5th Floor, 169, A.J.C. Bose Road, Kolkata – 700 014)

M/s. Wacker Metroark Chemicals Private Limited : Appellant

Diamond Harbour Road, Bishnupur,
District: 24 Parganas (South), PIN – 743 503

VERSUS

Commissioner of Central Excise : Respondent

Kolkata-VII Commissionerate,
C.R. Building, 5th Floor, 169, Acharya Jagadish Chandra Bose Rd.
Kolkata – 700 014

APPEARANCE:

None for the Appellant

Shri Debapriya Sue, Authorized Representative, for the Respondent

CORAM:

**HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)**

FINAL ORDER NO. 77571 / 2025

DATE OF HEARING / DECISION: 27.10.2025

ORDER: [PER SHRI R. MURALIDHAR]

From a perusal of the records, it is seen that the appellant has submitted a letter stating that they have opted for settlement of their dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019. In support, the appellant has enclosed a copy of Form No. SVLDRS-4 issued by the designated committee, which is the Discharge Certificate for full and final settlement of Tax dues under Section 127 of the Finance (No.2) Act, 2019 read with Rule 9 of the SVLDRS, 2019.

2. In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS, 2019.

3. Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.

(Dictated and pronounced in the open court)

Sd/-

(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd