

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
KOLKATA**

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.76017 of 2016

(Arising out of Order-in-Original No.79/COMMR/DGP/ST/15-16 Dated 26.02.2016 passed by Commissioner of Central Excise, Service Tax & Customs, Durgapur.)

Shri Sukanta Sharma

(Amdiha, Lalgunj, Burdwan-713359, West Bengal)

Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Durgapur

(Satyajit Roy Sarani, City Centre, Durgapur 713216, Dist, Burdwan (W.B.)

Respondent

APPEARANCE:

Shri Ashish Chourasia, Authorised Representative for the Appellant

Shri A.Mukherjee, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.77597/2025

DATE OF HEARING : 30 OCTOBER 2025

DATE OF DECISION : 30 OCTOBER 2025

Per Ashok Jindal :

The main party, M/s ANE (JV) has gone in the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and settled the dispute by obtaining Form No.SVLDRS-4. The appellant herein, a partner of the said joint venture firm, has filed the present appeal.

2. As the main dispute stands settled, consequently the imposition of penalty imposed on the appellant is no more warranted.

3. Accordingly, the penalty imposed on the appellant is dropped.

The appeal is disposed off in the above terms.

(Dictated and pronounced in the open court)

**(Ashok Jindal)
Member (Judicial)**

**(Rajeev Tandon)
Member (Technical)**

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