

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

REGIONAL BENCH – COURT NO. 2

Excise Appeal No. 76114 of 2018

(Arising out of Order-in-Original No. 93-95/Commr/2017 dated 14.12.2017 passed by the Commissioner of C.G.S.T. and C.X., Jamshedpur, Outer Circle Road, Bistupur, Jamshedpur – 831 001)

Shri Dhanu Kumar, Divisional Manager (Finance), : Appellant
M/s. Tata Motors Limited
Jamshedpur, Jharkhand – 831 010

VERSUS

Commissioner of C.G.S.T. and Central Excise : Respondent
Outer Circle Road, Bistupur,
Jamshedpur, Jharkhand – 831 001

AND

Excise Appeal No. 76115 of 2018

(Arising out of Order-in-Original No. 93-95/Commr/2017 dated 14.12.2017 passed by the Commissioner of C.G.S.T. and C.X., Jamshedpur, Outer Circle Road, Bistupur, Jamshedpur – 831 001)

M/s. Tata Motors Limited : Appellant
Jamshedpur, Jharkhand – 831 010

VERSUS

Commissioner of C.G.S.T. and Central Excise : Respondent
Outer Circle Road, Bistupur,
Jamshedpur, Jharkhand – 831 001

APPEARANCE:

Smt. Taniya Roy, Advocate for the Appellant(s)

Shri S.K. Jha, Authorized Representative, for the Respondent

CORAM:

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

FINAL ORDER NOs. 77794-77795 / 2025

DATE OF HEARING / DECISION: 26.11.2025

ORDER: [PER SHRI R. MURALIDHAR]

The Ld. Counsel appearing on behalf of the appellants submitted that the appellants have opted for settlement of their dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019. In support, she produced copies of Forms 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 In view of the above submission, we find that the present appeals are deemed to be have been withdrawn by the appellants in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS.

3. Consequently, the appeals are dismissed, as withdrawn, in terms of the SVLDRS, 2019.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)