

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,  
KOLKATA  
REGIONAL BENCH – COURT NO.2**

**Service Tax Appeal No. 76011 of 2017**

(Arising out of Order-in-Appeal No. 40/RAN-I/2017 dated 15.03.2017 passed by Commissioner of CGST & Central Excise, Ranchi-I.)

**M/s Usha Martin Ltd,**  
(Wire Ropes & Speciality Products Division)  
Tatisilwaj, Ranchi-835103, Jharkhand.)

**...Appellant**

*VERSUS*

**Commissioner of CGST & Central Excise, Ranchi-I,**  
(C. R. Building, 5A, Main Road, Ranchi-I-834001.)

**...Respondent**

..  
**APPEARANCE :**  
None, for the Appellant  
Shri S. K. Singh, Authorized Representative for the Respondent

**CORAM:**  
**HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)**  
**HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNIAL)**

**FINAL ORDER No...77798./2025**

DATE OF HEARING : 25.11.2025  
DATE OF DECISION : 25.11.2025

**Per R. Muralidhar :**

The Appellant have filed a copy of Form No.SVLDRS-4, which is 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 Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Accordingly, the Appeal of the Appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in the open court)

Sd/-  
**(R. Muralidhar)**  
**Member (Judicial)**

Sd/-  
**(K. Anpazhakan)**  
**Member (Technical)**

Tushar Kr.