

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 76801 of 2016

(Arising out of Order-in-Appeal No. 06/DNB/2016-17 dated 08.07.2016 passed by the Commissioner (Appeals), Central Excise & Service Tax, 605, Mahabir Tower, Main Road, Ranchi – 834 001)

M/s. Roshni Enterprises

Jorapokhar No.1, P.O.: Jealgora,
District: Dhanbad – 828 110, Jharkhand

: Appellant

VERSUS

Commissioner of Central Excise and Service Tax : Respondent

605, Mahabir Tower, Main Road,
Ranchi – 834 001
[Pertaining to Dhanbad Commissionerate]

APPEARANCE:

None for the Appellant

Shri S. Dutta, Authorized Representative, for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 77857 / 2025

DATE OF HEARING / DECISION: 03.12.2025

ORDER: [PER SHRI K. ANPAZHAKAN]

From a perusal of the records, it is seen that the appellant has placed a copy of Form No. SVLDRS-4 issued by the designated committee on record, 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, indicating that they have opted for settlement of their dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [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 In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS,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 Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.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/-

(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/-

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd