

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76865 of 2018

(Arising out of Order-in-Original No. 02-04/Commr/2018 dated 17.01.2018 passed by the Commissioner of C.G.S.T. and Central Excise, Jamshedpur Commissionerate, Outer Circle Road, Bistupur, Jamshedpur – 831 001)

M/s. Commercial Engineers and Body Builders Co. Ltd. : Appellant

Adityapur Industrial Area, Gamharia,
Jamshedpur

VERSUS

Commissioner of C.G.S.T. and Central Excise

Jamshedpur Commissionerate,
Outer Circle Road, Bistupur,
Jamshedpur – 831 001

: Respondent

APPEARANCE:

Smt. Taniya Roy and Smt. Ekta Jhunjhunwala, both Advocates,
For the Appellant

Shri B.K. Singh, Authorized Representative,
For the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)

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

FINAL ORDER NO. 77899 / 2025

DATE OF HEARING / DECISION: 15.12.2025

ORDER: [PER SHRI ASHOK JINDAL]

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 In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS.

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 Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.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