

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 75695 of 2016**

(Arising out of Order-in-Appeal No. 05/ST-I/KOL/2016 dated 15.02.2016 passed by the Commissioner of Central Excise (Appeal-I), Kolkata, 169, A.J.C. Bose road, Bamboo Villa, 4<sup>th</sup> Floor, Kolkata – 700 014)

**M/s. KSE Electricals Private Limited**

**: Appellant**

Chatterjee International Centre,  
33A, Chowringhee Road, 7<sup>th</sup> Floor,  
Kolkata – 700 071

**VERSUS**

**Commissioner of Service Tax**

**: Respondent**

Service Tax-I Commissionerate,  
Kendriya Utpad Shulk Bhawan, 3<sup>rd</sup> Floor,  
180, Shantipally, Rajdanga Main Road,  
Kolkata – 700 107

**APPEARANCE:**

Shri Aditya Dutta, Advocate, for the Appellant

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

**CORAM:**

**HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)**

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

**FINAL ORDER NO. 77900 / 2025**

DATE OF HEARING / DECISION: 15.12.2025

**ORDER: [PER SHRI K. ANPAZHAKAN]**

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, he has 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 In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS.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 Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.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