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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 77208 of 2018

(Arising out of Order-in-Appeal No. 18/GHY/CE(A)GHY/2018 dated 26.02.2018 passed by the Commissioner (Appeals), C.G.S.T., Customs and Central Excise, 5th Floor, Custom House, Nilmani Phukan Path, Christian Basti, Guwahati – 781 005)

M/s. RGVN (North East) Microfinance Limited : Appellant
3rd Floor, Fortune Central, Basisthapur, Bye Lane-3, Beltola,
Guwahati – 781 028 (Assam)

VERSUS

Commissioner of C.G.S.T. and Central Excise : Respondent
Guwahati Commissionerate,
Guwahati (Assam)

APPEARANCE:

None for the Appellant

Shri Debapriya Sue, Authorized Representative, for the Respondent

CORAM:

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

FINAL ORDER NO. 75019 / 2026

DATE OF HEARING / DECISION: 08.01.2026

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 In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS,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 Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.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