

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 75513 of 2018

(Arising out of Order-in-Appeal No. 266/S.Tax-I/KOL/2017 dated 27.10.2017 passed by the Commissioner of C.G.S.T. & C.X. (Appeal-I), Kolkata, G.S.T. Bhawan, 8th Floor, 180, Shantipally, Kolkata – 700 107)

M/s. Global System Technologies (India) Pvt. Ltd. : Appellant

Plot – Y7, Block – EP, Salt Lake Electronics Complex,
Sector-V, Kolkata – 700 091

VERSUS

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

180, Rajdanga Main Road, Shantipally,
Kolkata – 700 107

APPEARANCE:

Shri Subhasis Niyogi, Representative,
Shri D.K. Basu, Representative,
For the Appellant

Shri S.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. 75345 / 2026

DATE OF HEARING / DECISION: 10.03.2026

ORDER: [PER SHRI K. ANPAZHAKAN]

Today, when the matter was called, it was submitted by the appellant that they have opted for settlement of their dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019. In support, copies of the relevant 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, were also furnished, which were taken on record.

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 In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS,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 Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.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