

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 78414 of 2018

(Arising out of Order-in-Appeal No. 31/SLG-CGST/2018 dated 06.06.2018 passed by the Commissioner of Siliguri Central Excise & C.G.S.T. Commissionerate Central Revenue Building, Hakimpura, Haren Mukherjee Road, Siliguri-734001)

M/s. Swastik Polymers Private Limited, : **Appellant**
Nazrul Islam Sarani, Teghoria, P.O. Hatiara,
District: North 24 Parganas, Kolkata-700157

VERSUS

The Commissioner of CGST & Central : **Respondent**
Excise, Kolkata North Commissionerate.
GST Bhawan, 180, Rajdanga Main Road,
Shantipally, Kolkata-700107

APPEARANCE:

Shri S. P. Siddhanta, Consultant for the Appellant

Shri P. Das, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 75363/2026

DATE OF HEARING / DECISION: 12.03.2026

Order: [PER SHRI K. ANPAZHAKAN]

After hearing the parties, we find that the appellant has already opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Thus, the appeal is deemed to have been withdrawn in terms of the above scheme. Accordingly, the appeal filed by the appellant is dismissed as withdrawn.

(Pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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