IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 78532 of 2018

(Arising out of Order-in-Original No. 13/SLG-CGST/2018 dated 07.06.2018 passed by Commissioner of CGST & Central Excise, Siliguri.)

M/s Welltech Environmental Engineering Pvt. Ltd,
(Kumarpara, Raipur, Maheshtala, Kolkata-700141)

..Appellant

VERSUS

Commissioner of CGST & Central Excise, Siliguri,
(C. R. Building, Hakimpara, Haren Mukherjee Road, Siliguri-734001)

.. ...**Respondent**

APPERANCE :

Shri Prabir Bera, Advocate for the Appellant
Shri A. Mukherjee, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

Final Order No. 75620/2026

DATE OF HEARING : 20.05.2026
DATE OF DECISION : 20.05.2026

PER R. Muralidhar:

The appellant has filed their application under SVLDR scheme and had filed SVLDRS-1 stating that the appeal is pending before this Hon'ble Tribunal. Against the litigated amount of Rs.6,04,912 they had deposited 10% (Rs.60,492/-) while filing their Appeal before the Tribunal. The balance Rs.1,21,323 was required to be paid by them in order to be eligible for the Amnesty Scheme. The appellant was issued SVLDRS-3 directing them to pay Rs.1,21,323/-. The appellant has generated the e-receipt for Central Excise and Service Tax payment on 4.2.2020 stating that Rs.1,21,324/- has been tendered by them. However, no SVLDRS-4 discharge certificate was issued to them. This matter had come up before this Bench twice. On 15.12.2025 the Bench has taken into account that the appellant has paid the amount. On 8.4.2026 it was taken into consideration that the appellant has paid the amount. Enquiry was to be made with the concerned jurisdictional authorities. The Learned AR submits a letter dated 22.04.2026 was addressed by the office of AR to the Commissioner CGST and CX to get the fact verified. But so far no reply has been received by them.

2. The appellant on the other hand has submitted one enquiry detail wherein it is very clearly shown that the challan payment of Rs.1,21,324/- was made on 5.2.2020 and the status is shown as "success". He also submits a copy of the statement from the appellant's Bank Punjab National Bank showing that on 5.2.2020 Rs.1,21,324/- was transferred by way of NEFT to the Reserve Bank of India. We find that this is sufficient evidence to consider that the appellant has fulfilled the condition imposed under SVLDR Scheme.

3. Accordingly, I hold that the appellant has fulfilled the condition of SVLDRS scheme the appeal is dismissed as infructuous.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Tushar