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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 76481 of 2018

(Arising out of Order-in-Original No. 10/CE/COMMR/DIB/17-18 dated 31.01.2018 passed by the Commissioner, Central Goods & Service Tax, Milan Nagar, Lane: 'F', P.O.: C.R. Building, Dibrugarh – 786 003)

M/s. Numaligarh Refinery Limited **: Appellant**
Pankagrant, P.O.: NRL Complex,
District: Golaghat,
Assam – 785 699

VERSUS

Commissioner of C.G.S.T. and C.X. **: Respondent**
Dibrugarh Commissionerate,
Milan Nagar, Lane: 'F', P.O.: C.R. Building, Dibrugarh,
Assam – 786 003

APPEARANCE:

Smt. Taniya Roy, Advocate, for the Appellant

Shri Argho Mukherjee, Authorized Representative, for the Respondent

CORAM:

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

FINAL ORDER NO. 75672 / 2026

DATE OF HEARING / DECISION: 10.06.2026

ORDER: [PER SHRI ASHOK JINDAL]

Today, when the matter was called, the Ld. Counsel appearing on behalf of the appellant submitted that the appellant has already opted for settlement of their dispute under the Sabka Vishwas (Legacy Dispute Resolution) Scheme [SVLDRS], 2019. In support, a copy of 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, has been placed 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 In view of the above, we find that the present appeal is deemed to be have been withdrawn by the appellant in accordance with the provisions contained in Section 127 (6) of the Finance (No. 2) Act, 2019, for availing the benefit under the SVLDRS,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 Consequently, the appeal is dismissed, as withdrawn, in terms of the SVLDRS, 2019.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