

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

REGIONAL BENCH – COURT NO.2

Excise Appeal No. 78880 of 2018

(Arising out of Order-in-Appeal No. 95/HWH/XAP-70/2017-18 dated 02.04.2018 passed by Commissioner of CGST & Central Excise, Kolkata North.)

M/s Electro Therapy,

(1st House, 6/1, Daspara, P.O.- morepukur Rishra,
Dist.- Hooghly, pin-712250)

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Kolkata,

(15/1, Strand Road, Customs house, Kolkata-700001)

...Respondent

..

APPEARANCE :

None, for the Appellant

Shri S. Dutta, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR MEMBER (JUDICIAL)

FINAL ORDER No.75872./2026

DATE OF HEARING : 10.07.2026

DATE OF DECISION : 10.07.2026

PER R. Muralidhar :

The Appellants have filed a copy of Form No.SVLDRS-4, which is 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 Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Accordingly, the Appeal of the Appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in the open court)

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

Tushar Kr.