

HIGH COURT OF CHHATTISGARH, BILASPUR
TAXC No. 51 of 2018

M/s Polybond Insulation Pvt Ltd. (Unit II), Through Its Authorized Signatory-Shri Umesh Chitalangia, S/o Late Shri S.K. Chitalangia, Having Its Office At 37-A Light Industrial Area, Bhilai, District- Durg, Chhattisgarh.

---- Appellant

Versus

Commissioner Customs, Central Excise and Service Tax, Raipur, Now Principal Commissioner, Central Tax and Central Excise and Customs, Central GST Building, Dhamtari Road, Tikrapara, Raipur, Chhattisgarh.

-----Respondents

For Appellant	:	Ms. Shalvi Tiwari, Advocate.
For Respondent	:	Mr. Maneesh Sharma, Advocate.

Hon'ble Shri P.R. Ramachandra Menon, Chief Justice
Hon'ble Shri Parth Prateem Sahu, Judge
Order on Board

Per P.R. Ramachandra Menon, Chief Justice

12/12/2019

1. The appellant challenges the correctness of the order dated 05.12.2017 passed by the Custom Excise & Service Tax Appellate Tribunal (CESTAT), whereby the statutory appeal preferred before the Tribunal came to be dismissed. It is now brought to the notice of this Court by the appellant that a 'Scheme', by name, "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019" has been notified and that the appellant wants to avail the benefits flowing out of the said Scheme. One of the pre-conditions is that, all litigations shall be withdrawn, for obtaining the benefits and hence, IA No.2/2019 has been filed seeking for permission to withdraw the appeal, without prejudice to claim the benefits under the aforesaid Scheme.
2. In the said circumstances, permission is granted. IA No.2/2019 stands allowed. The appeal is dismissed as withdrawn.

Sd/-

(P.R. Ramachandra Menon)
 Chief Justice

Sd/-

(Parth Prateem Sahu)
 Judge