IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL <u>CHENNAI</u>

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 41639 of 2014

(Arising out of Order-in-Appeal No. 127/2014 (MST) dated 14.03.2014 passed by the Commissioner of Customs, Central Excise & Service Tax (Appeals), Chennai-I Commissionerate, 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. Simplex Infrastructures Limited

48, Casa Major Road, Egmore Chennai – 600 008

VERSUS

The Commissioner of Service Tax

2nd Floor, Newry Towers, Plot No. 2054, I Block, 12th Main Road, II Avenue, Anna Nagar, Chennai – 600 040 : Respondent

: Appellant

APPEARANCE:

Shri U. Sri Ram, Learned Advocate for the Appellant

Smt. K. Komathi, Learned Additional Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL) HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40061 / 2023

DATE OF HEARING: 20.02.2023 DATE OF DECISION: 20.02.2023

Order : [Per Bench]

From perusal of the documents placed on record, it is seen that Discharge Certificate in Form No. SVLDRS-4 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019 has been issued to the assessee. The present appeal is therefore to be deemed as withdrawn in terms of Section 127 (6) of the

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Finance Act, 2019 for availing the benefit of the SVLDR Scheme.

2. In view of the above, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in the open court)

Sd/-(P. DINESHA) MEMBER (JUDICIAL)

Sd/-(M. AJIT KUMAR) MEMBER (TECHNICAL)

Sdd