

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3
Excise Appeal No.11185 of 2013

(Arising out of OIO-87/COMMR/2012 dated 30/01/2013 passed by Commissioner of Central Excise-RAJKOT)

Ghanshyambhai M Patel

.....Appellant

Prop Of M/s, Patel Sales Corporation, Station Road, Near Laxminarayan Temple,
Amreli, Gujarat

VERSUS

C.C.E. & S.T.-Rajkot

.....Respondent

Central Excise Bhavan,
Race Course Ring Road...Income Tax Office,
Rajkot, Gujarat
360001

APPEARANCE:

None Appeared for the Appellant

Sh. Vinod Lukose, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU
 Final Order No. A/ 10167 /2021**

DATE OF HEARING: 28.01.2021
DATE OF DECISION: 28.01.2021

RAMESH NAIR

In respect of this appeal the concerned Commissionerate of Central Goods and Service Tax filed a letter F. No. V/2/RRA/Misc/E-HEARING/2020-21 dated 19.01.2021 whereby, it was submitted to this tribunal that the case of this appeal has been settled under "Sabka Vishwas" (Legacy Dispute Resolution) Scheme, 2019, and SVLDR Certificate in form 4 has been issued, accordingly, appeal is deemed as withdrawn by the respective appellant in terms of section 127(6) of chapter V of the Finance (No.2) Act, 2019.

2. Considering this position, we find that since the case has been settled under "Sabka Vishwas" (Legacy Dispute Resolution) Scheme 2019, the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.

3. Accordingly, the appeal is disposed of as withdrawn.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**