

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

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No.481 of 2012

(Arising out of OIA- 718/2012/COMMR-A-/RBT/RAJ dated 01/08/2012 passed by Ministry of Finance-RAJKOT)

Payal Electric Decoration

Rajyog Apartment,
Virani Chowk, Tagore Road,
RAJKOT, GUJARAT

.....Appellant

VERSUS

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

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

.....Respondent

APPEARANCE:

Sh. Anand Nainawati, Advocate for the Appellant

Sh. S. Kinker, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/10258 / 2021

DATE OF HEARING/ 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Dispute Resolution) Scheme, 2019, and SVLDR Certificate in form 4 has been issued, accordingly, appeal is deemed as withdrawn by the respective appellant in terms of section 127(6) of chapter V of the Finance (No.2) Act, 2019.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(Legacy Dispute Resolution) Scheme 2019, the appeal lying pending in this Tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.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 Accordingly, the appeal is disposed of as withdrawn.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)**