

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

REGIONAL BENCH- COURT NO.3

Service Tax Appeal No. 484 of 2012

(Arising out of OIA-426-427/2012/COMMR-A-/RBT/RAJ dated 16/07/2012 passed by
Commissioner of Central Excise-RAJKOT)

Vishal Construction

Shop No. 06, Rayali Chamber,
Near Octroi Naka, Ganga Gate, Taluka : Anjar,
Kutch, Gujarat

.....Appellant

VERSUS

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

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

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri 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/ 10413 /2021

DATE OF HEARING: 03.02.2021

DATE OF DECISION: 03.02.2021

RAMESH NAIR

The concerned Commissionerate of Central Goods and Service Tax submitted a list of cases including the present case which have been settled under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and discharge certificate has been issued.

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Vishwas (Legacy Dispute Resolution) Scheme, 2019 the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.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 Accordingly, the appeal is disposed of as withdrawn.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)**