

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH : AHMEDABAD**

REGIONAL BENCH - COURT NO. 3

Service Tax Appeal No. 467 of 2012

[Arising out of Order-in-Original/Appeal No OIA- 82/2012-BVR-/COMMR-A-/RBT/RAJ dated 17.08.2012 passed by Commissioner of Central Excise, Customs and Service Tax-RAJKOT]

Bharatsinh Bavajiraj Gohil

.... Appellant

Proprietor, Darshan Traders, Stone Market, Lati Bazar,
BHAVNAGAR,
GUJARAT

VERSUS

C.C.E. & S.T.-Bhavnagar

.... Respondent

PLOT NO.6776/B-1...SIDDHI SADAN, NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR PARIMIAL CHOWK,
BHAVNAGAR, GUJARAT, 364001

APPEARANCE :

Shri Sudhanshu Bissa, Advocate for the Appellant
Shri D Kanjani, Superintendent (AR) for the Respondent

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

FINAL ORDER NO. A/10570 / 2021

DATE OF HEARING/ DECISION: 23.02.2021

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(Legacy Dispute Resolution) Scheme, 2019 the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.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 Accordingly, the appeal is disposed of as withdrawn.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

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

**(RAJU)
MEMBER (TECHNICAL)**