

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

**REGIONAL BENCH- COURT NO.3
Excise Appeal No. 10067 of 2019**

(Arising out of OIA-BHV-EXCUS-000-APP-172-175-2018-19 dated 12/07/2018 passed by Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT (Appeal))

Himanshubhai Nandlal JaganiAppellant
38, Vihar Complex, Fourth Floor, Near Sahakari Hat, Waghawadi Road,
Bhavnagar, Gujarat

VERSUS

C.C.E. & S.T.-BhavnagarRespondent
Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk, Bhavnagar, Gujarat-364001

APPEARANCE:

Shri Sarju Mehta, Chatered Accountant for the Appellant
Shri Sanjiv Kinker, Superintendent (AR) for the Respondent

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

Final Order No. A/ 10630 /2021

DATE OF HEARING: 23.02.2021
DATE OF 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Vishwas (Legacy Dispute Resolution) Scheme, 2019 the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.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 Accordingly, the appeal is disposed of as withdrawn.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 & Pronounced in the open court)

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

**(RAJU)
MEMBER (TECHNICAL)**