

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

REGIONAL BENCH-COURT NO.2

Service Tax Appeal No. 12435 of 2019

(Arising out of OIA-CCESA-SRT-APPEAL-PS-921-2019-20 dated 29/03/2019 passed by Commissioner (Appeals) CGST & Central Excise- Surat)

Hotel Sea View Pvt Ltd

C/O YAGNESH DESAI & C/O CHARTERED ACCOUNTANTS,
S009, INDIABULLS MEGAMALL, JETALPUR ROAD
VADODARA, GUJARAT

..... Appellant

VERSUS

Commissioner of C.E. & S.T.-Daman

3RD FLOOR...ADARSH DHAM BUILDING,
VAPI-DAMAN ROAD, VAPI
OPP.VAPI TOWN POLICE STATION,
VAPI, GUJARAT- 396191

..... Respondent

APPEARANCE:

Shri Utkarsh Desai, Advocate for the Appellant

Shri Neelprakash G Makwana, Superintendent (AR) for the Respondent

CORAM:

HON'BLE Dr. AJAYA KRISHNA VISHVESHA, MEMBER (JUDICIAL)

HON'BLE MR. SATENDRA VIKRAM SINGH, MEMBER(TECHNICAL)

FINAL ORDER No. 10321/2026

DATE OF HEARING/ DECISION: 21.04.2026

SATENDRA VIKRAM SINGH

The learned Counsel for the appellant submitted that the matter has been settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, and a discharge certificate has been issued in Form SVLDRS-4. The learned Authorised Representative has no objection to the same. Accordingly, since the dispute stands settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, the appeal is dismissed.

(dictated and pronounced in the open court)

**(Dr. AJAYA KRISHNA VISHVESHA)
MEMBER (JUDICIAL)**

**(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)**