

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
ALLAHABAD**

REGIONAL BENCH - COURT NO.I

**Service Tax Appeal No.70967 of 2018**

(Arising out of Order-in-Appeal No.142-ST/APPL/KNP/ADG-NACIN/2017-18 dated 12.04.2018 passed by Additional Director General National Academy of Customs Indirect Taxes and Narcotics, (ZTI) Kanpur)

**M/s K. D. Palace,  
(A Div. of Citizen Motels  
International Ltd.)**

(10/492, Khalasi Line, Kanpur-208001)

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise &  
CGST, Kanpur**

(117/7, Sarvodaya Nagar, Kanpur-208005)

**....Respondent**

**APPEARANCE:**

Shri Atul Gupta, Advocate for the Appellant

Shri Santosh Kumar, Authorized Representative for the Respondent

**CORAM: HON'BLE MR. P.K. CHOUDHARY, MEMBER (JUDICIAL)  
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)**

**FINAL ORDER NO.- 70540/2024**

DATE OF HEARING : 29 August, 2024

DATE OF DECISION : 29 August, 2024

**P. K. CHOUDHARY:**

The Appellant has filed a copy of Form No.SVLDRS-4, which is discharge Certificate for full and final settlement of Tax Dues under Section 127 of the Finance (No.2) Act, 2019 read with Rule 9 of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

2. Accordingly, the Appeal of the Appellant is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in open court)

**(P. K. CHOUDHARY)  
MEMBER (JUDICIAL)**

**(SANJIV SRIVASTAVA)  
MEMBER (TECHNICAL)**