CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 42200 of 2018

(Arising out of Order-in-Appeal No. 116/2018-ST dated 27.06.2018 passed by the Commissioner of G.S.T. and Central Excise (Appeals), Coimbatore, Circuit Office @ Salem Commissionerate, No.1, Foulke's Compound, Anai Road, Salem – 636 001)

M/s. Devas Engineering Systems (P) Ltd., **: Appellant**
No. 101-A, Phase-1,
SIPCOT Industrial Complex,
Krishnagiri, Hosur – 635 126

VERSUS

The Commissioner of G.S.T. & Central Excise, **: Respondent**
Salem Commissionerate,
No.1, Foulke's Compound, Anai Road,
Salem – 636 001

APPEARANCE:

Shri. M. Kannan, Advocate for the Appellant

Shri. L.T.H. Rabinraja, Advocate for the Appellant

Shri. S. Govindarajan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NO. 41168 / 2019

DATE OF HEARING: 15.10.2019

DATE OF DECISION: 15.10.2019

Shri. M. Kannan and Shri. L.T.H. Rabinraja, Ld. Advocates appearing for the assessee-appellant, file a memo for withdrawal of the appeal and submit that the assessee-appellant has filed a Declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Shri. M. Kannan also submitted that once an application is filed for availing the benefit of Sabka Vishwas Scheme, the present appeal is to be deemed as withdrawn in terms of Section 126 (6) of the Finance Act, 2019.

2. The Declaration/Acknowledgement filed by the appellant is taken on record.

3. In the light of the above, the above appeal is dismissed as infructuous with the liberty, however, to the appellant to approach this Court in case its Declaration under the Sabka Vishwas Scheme is rejected for any reason.

(Dictated and pronounced in open court)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd