CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 40691 of 2019

(Arising out of Order-in-Appeal No. 30/2019 (CTA-I) dated 21.01.2019 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

Smt. B. Padmavathy, **: Appellant**
Flat No. 3, A-Block,
Venkateswara Apartment,
No. 52, Bharathy Street,
Puducherry – 605 105

VERSUS

The Commissioner of G.S.T. & Central Excise, **: Respondent**
Puducherry Commissionerate,
No. 1, Goubert Avenue, Beach Road,
Puducherry – 605 001

APPEARANCE:

Shri. G. Krishnamoorthy, Advocate for the Appellant

Shri. L. Nandakumar, Authorized Representative for the Respondent

CORAM:

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

FINAL ORDER NO. 41255 / 2019

DATE OF HEARING: 04.11.2019

DATE OF DECISION: 04.11.2019

Shri. G. Krishnamoorthy, Ld. Advocate appearing for the assessee-appellant, submits that the appellant has filed a Declaration/Acknowledgement under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019. He also submitted that once an application is filed for availing the benefit of the SVLDR Scheme, the present appeal is to be deemed as withdrawn in terms of Section 126 (6) of the Finance Act, 2019.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 under the SVLDR Scheme, 2019 is taken on record.

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 In the light of the above, the above appeal is dismissed as withdrawn with the liberty, however, to the appellant to approach this Court in case its Declaration under the SVLDR Scheme is rejected for any reason.

(Operative part of the order was pronounced in open court)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd