

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.41379 of 2019 - SM

(Arising out of Order-in-Appeal No.180/2019, dated 25.04.2019 passed by the Commissioner of GST & CE (Appeals), Coimbatore)

K. Murugesan,
M/s. Murugan Enterprises,
No.861-C, Velu Complex,
Trichy Main Road,
Melur, Madurai – 625 106.

: Appellant

VERSUS

Commissioner of GST & CE, Coimbatore,
Circuit Office: Madurai,
No.4 Lal Bahadur Shastri Marg,
CR Building, Madurai 625 002.

: Respondent

APPEARANCE:

Shri K. Sivakumar, Advocate for the Appellant

Ms. T. Ushadevi, Authorized Representative for the Respondent

CORAM:

HON'BLE SMT. SULEKHA BEEVI C.S, MEMBER (JUDICIAL)

FINAL ORDER NO. 41174 / 2019

DATE OF HEARING: 18.10.2019

DATE OF DECISION: 18.10.2019

The appellant's counsel represents that the appellant had filed declaration under Sabka Vishwas [Legacy Dispute Resolution] Scheme, 2019. As per the scheme, on filing of a declaration, it is deemed that the appeal is withdrawn. Taking note of the fact that appellant has filed declaration under the said scheme, the appeal is dismissed as withdrawn with liberty for the appellant to approach the Tribunal to restore the appeal in case discharge certificate is not issued

for the dispute pertaining to this appeal. Appeal dismissed as withdrawn.

(Dictated and pronounced in the open court)

**(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)**