

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

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 41950 of 2018

(Arising out of Order-in-Appeal No. 223/2018 (CTA-I) dated 04.05.2018 passed by the Commissioner of G.S.T. & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai – 600 034)

M/s. Whirlpool of India Limited,
Thirubuvanai, Puducherry – 605 107

: Appellant

VERSUS

The Commissioner of G.S.T. and Central Excise
Chennai North Commissionerate,
26/1, Mahatma Gandhi Road,
Nungambakkam, Chennai – 600 034.

: Respondent

APPEARANCE:

Ms. S. Aswini, Advocate for the Appellant

Shri. S. Balakumar, Authorized Representative (A.R.) for the Respondent

CORAM:

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

FINAL ORDER NO. 41678 / 2019

DATE OF HEARING: 17.12.2019

DATE OF DECISION: 17.12.2019

Ms. S. Aswini, Ld. Advocate appearing for the assessee-appellant, submits that the appellant has filed an Acknowledgement/Declaration under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019. She 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that once an application is filed for availing the benefit of the SVLDR Scheme, the present appeal is to be deemed as withdrawn in terms of Section 127 (6) of the Finance Act, 2019.

2. The Acknowledgement/Declaration filed by the appellant under the SVLDR Scheme, 2019 is taken on record.

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 In the light of the above, the appeal is dismissed as withdrawn with the liberty, however, to the appellant to approach this Court in case its Declaration under the SVLDR Scheme is rejected for any reason.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