

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

REGIONAL BENCH – COURT NO. III

**Service Tax Appeal No.40110 of 2019**

(Arising out of Order-in-Original No.46 to 58/2018 dt.18.09.2018 passed by Commissioner of GST & Central Excise, Chennai - Outer, Newry Towers, 2054/1, II Avenue, Anna Nagar, Chennai - 600 040)

**Sea Shells Realtors Pvt Ltd**

**Appellant**

Plot No.38, Survey No.91, Kunnappattu Village  
Kunnappattu Panchayat, Paiyanur, Tiruporur Taluk - 603 105.

Vs

**Commissioner of GST & Central Excise**

**Respondent**

Outer Chennai Commissionerate.

**APPEARANCE:**

For the Appellant : Sh.Sai Prashanth, Advocate  
For the Respondent : Sh.Arul C Durairaj, Superintendent

**CORAM :**

**HON'BLE MS.SULEKHA BEEVI C.S, MEMBER (JUDICIAL)**  
**HON'BLE SH.P.ANJANI KUMAR, MEMBER(TECHNICAL)**

DATE OF HEARING :29.10.2020

DATE OF DECISION :29.10.2020

**FINAL ORDER No. 41202/2020**

**PER BENCH**

It is submitted that the appellant has availed the scheme under Sabka Vishwas. They have been issued discharge certificate as per Form – 4. Hence the appeal is dismissed.

(dictated and pronounced in court)

**(SulekhaBeevi C.S.)**  
**Member (Judicial)**

**(P.Anjani Kumar)**  
**Member (Technical)**

Vsr