

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

REGIONAL BENCH – COURT NO. III
Service Tax Appeal No. 41578 of 2018

(Arising out of Order-in-Appeal No. CBE-ST-000-APP-102/2018 dated 22.03.2018 passed by the Commissioner of GST & Central Excise (Appeals), 6/7 A.T.D. Street, Race Course Road, Coimbatore – 641 018)

M/s.Shri. C. Rajasekaran, Proprietor : **Appellant**
Of M/s. Vigneshwar Constructions,
Vinosaran III am, 163, A/B IInd Street,
Gomathi nagar colony, Sankarankoil-627756

VERSUS

The Commissioner of G.S.T. and Central Excise, : **Respondent**
Central Revenue Building, Rathinasamy Nadar
Road, Bibikulam, Madurai-625 002.

APPEARANCE:

Shri. S. Ramachandran, Consultant, for the Appellant

Shri. M. Jagan Babu, AC (A.R.) for the Respondent

CORAM:

HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. P.VENKATA SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 40877 / 2021

DATE OF HEARING: 12.02.2021

DATE OF DECISION: 12.02.2021

Order : Per Bench

The Department has filed letter in C.No. IV/16/3/2020-C(AR) dated 03.12.2020 before the Registry along with list of cases, submitting that the cases have been closed as the assessee has opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The above case is also included in the said list. The assessee has conceded to this.

2. As the matter is closed, the appeal is dismissed.

(Dictated and pronounced in open court)

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

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)