

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

REGIONAL BENCH – COURT NO. III  
**Service Tax Appeal No. 41884 of 2018**

(Arising out of Order-in-Appeal No. CBE-ST-000-APP-105/2018 dated 22.03.2018 passed by the Commissioner of GST & Central Excise (Appeals), Coimbatore 6/7 A.T.D. Street, Race Course Road, Coimbatore 641018.

**Shri T. Dennis Proprietor,** : **Appellant**  
M/s Demmos Plaza & Dennis International Lodge,  
Kuruma kotta Vilai, North Street,  
Marthandam (PO) Kanyakumari-629169

**VERSUS**

**The Commissioner of Central Excise & Service Tax,** : **Respondent**  
C.R. Buildings, Tractor Road,  
N.G.O 'A' colony, Tirunelveli- 627 007

**APPEARANCE:**

Shri. G. Natarajan, Advocate 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. 40932 / 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)