

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 40774 of 2018

(Arising out of Order-in-Appeal No. 97 & 98/2017 (CTA-I) dated 24.08.2017 passed by the Commissioner of GST & Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai-600034.

M/s. Firm Foundations,
Q-93, 4th Main Road,
Anna Nagar East,
Chennai-600040.

: Appellant

VERSUS

The Commissioner of CGST & Central Excise,
Chennai North Commissionerate,
Newry Towers, 2054-I, II Avenue,
Anna Nagar, Chennai-600040.

: Respondent

APPEARANCE:

Shri. Joseph Prabakar, Advocate for the Appellant

Ms. Sridevi Taritla, ADC (AR) 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. 42246 / 2021

DATE OF HEARING: 19.08.2021

DATE OF DECISION: 19.08.2021

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)