

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

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41898 of 2018

(Arising out of Order-in-Appeal No. 203/2018 (CTA-I) dated 25.04.2018 passed by the Commissioner of G.S.T. and Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. Eaton Power Quality Private Limited : **Appellant**
(Formerly known as M/s. Cooper Bussmann India P. Ltd.)
No. 2, EVR Street, Sedarapet,
Puducherry – 605 111

VERSUS

The Commissioner of G.S.T. and Central Excise : **Respondent**
Puducherry Commissionerate
No. 1, Goubert Avenue, Beach Road,
Puducherry – 605 001

APPEARANCE:

Shri E.K. Gokul, Learned Advocate for the Appellant

Smt. Sridevi Taritla, Learned Additional Commissioner for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40063 / 2023

DATE OF HEARING: 20.02.2023

DATE OF DECISION: 20.02.2023

Order : [Per Bench]

From perusal of the documents placed on record, it is seen that Discharge Certificate in Form No. SVLDRS-4 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019 has been issued to the assessee. The present appeal is therefore to be deemed as withdrawn in terms of Section 127 (6) of the

Finance Act, 2019 for availing the benefit of the SVLDR Scheme.

2. In view of the above, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in the open court)

Sd/-
(P. DINESHA)
MEMBER (JUDICIAL)

Sd/-
(M. AJIT KUMAR)
MEMBER (TECHNICAL)

Sdd