IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Service Tax Appeal No.41364 of 2014

(Arising out of Order-in-Appeal No. 70/2014 (M-ST) dated 21.2.2014 passed by the Commissioner of Customs, Central Excise and Service Tax (Appeals), Chennai)

M/s. Gem Spinners India Ltd. **Appellant**
No. 78, Cathedral Road
Chennai – 600 086.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai North Commissionerate
26/1, Mahatma Gandhi Road
Nungambakkam, Chennai – 600 034.

APPEARANCE:

Ms. R. Charulatha, Advocate for the Appellant
Shri Harendra Singh Pal, AC (AR) for the Respondent

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)
Hon'ble Shri M. Ajit Kumar, Member (Technical)

Final Order No. 40721/2023

Date of Hearing : 25.08.2023
Date of Decision: 25.08.2023

Per Bench,

From a 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 The present appeal is therefore to be deemed as withdrawn in terms of section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.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the above, in terms of sub-section (5) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in open court)

(**M. AJIT KUMAR**)
Member (Technical)

(**P. DINESHA**)
Member (Judicial)

Rex