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

Service Tax Miscellaneous Application No. 40007/2024
in
Service Tax Appeal No.42310 of 2014

(Arising out of Order-in-Appeal No. 193/2014 (MST) dated 23.7.2014 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s. DP World Express Logistics Pvt. Ltd. **Appellant**
No.. 114, Nallur Villages
Thiruvallur High Road
Chennai – 600 052.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai Outer Commissionerate
2054-I, Newry Towers
12th Main Road, Anna Nagar
Chennai – 600 040.

APPEARANCE:

Ms. P. Saravana Selvi, Advocate for the Appellant
Shri M. Selvakumar, AC (AR) for the Respondent

CORAM

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

Final Order No. 40046/2024

Date of Hearing : 11.01.2024
Date of Decision: 11.01.2024

Per Bench,

The appellants have filed a miscellaneous application for change of cause title from M/s. Kaveri Warehousing P. Ltd. to M/s. DP World Express Logistics Pvt. Ltd. The same is taken on record and the miscellaneous application for change of cause title is allowed.

2. 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 The present appeal is therefore to be deemed as withdrawn in terms of section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.

3. In view of the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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