CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI
COURT HALL No. III

SERVICE TAX APPEAL No.42283 of 2014

(Arising out of Order-in-Original No.14/2014-Commr. dated 24-06-2014 passed by the Commissioner of Central Excise, Customs and Service Tax, 6/7, A.T.D. Street, Race Course, Coimbatore 641 018)

Commissioner of Central Excise, Customs & Service Tax, **...Appellant**
6/7, A.T.D. Street,
Race Course,
Coimbatore 641 018

VERSUS

M/s. Palada Constructions Pvt. Ltd. **.... Respondent**
SF No. 837-B, Karupparayanpalayam Road
Senthoor Nagar, Mayilampati
Coimbaotre 641 014

APPEARANCE:

Shri M. Ambe, Deputy Commissioner (A.R.)
For the Respondent

Shri P. Dileep Kumar, Advocate
For the Appellant

CORAM :

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

FINAL ORDER No.40198/2024

DATE OF HEARING : 26.02.2024

DATE OF DECISION : 26.02.2024

ORDER : Per Bench

Ld. Advocate appearing for the appellant submits that the appellant had opted for the benefit under SVLDR Scheme and in this regard, has furnished necessary documents. We find 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 The present appeal is therefore to be deemed as withdrawn in terms of section 127 (6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.

(order dictated and pronounced in the open court)

(**M. AJIT KUMAR)**
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

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