CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

COURT HALL No.I

SERVICE TAX APPEAL No.41443 of 2016

(Arising out of Order-in-Original No.57/2011 (ST) dated 08.11.2011 passed by Commissioner of Central Excise, Customs and Service Tax, NGO 'A' Colony, Tirunelveli-627 007.)

M/s.Shri Shanmugar Services, **...Appellant**
"Shanmugar House"
408/3B, Madurai Bye Pass Road,
Tuticorin 628008.

Versus

The Commissioner of Central Excise, **...Respondent**
Customs and Service Tax,
NGO 'A' Colony,
Tirunelveli 627 007.

APPEARANCE :

None
For the Appellant

Shri N.Satyanarayanan, Assistant Commissioner
For the Respondent

CORAM :

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

FINAL ORDER No.40212/2024

DATE OF HEARING: 28.02.2024
DATE OF DECISION: 28.02.2024

ORDER: Per Bench

None for the appellant. On perusal of records, it was found that the appellant had opted for the benefit under SVLDR Scheme and in this regard, had furnished necessary documents. We find that Discharge Certificate in Form No.SVLDRS-4, under 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 The present appeal is therefore to be deemed as withdrawn in terms of Section 127 (6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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 open court)

(M.AJIT KUMAR)
MEMBER (TECHNICAL)

(P.DINESHA)
MEMBER (JUDICIAL)

pr