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

Service Tax Appeal No.41015 of 2016

(Arising out of Order-in-Appeal No.5 to 9/2016 (STA-II) dated 22.1.2016 passed by the Commissioner of Service Tax (Appeals – II), Chennai)

Shri Chandrakumar Asera **Appellant**
No. 17 (New No. 35), Kannadasan Salai
T. Nagar, West Mambalam
Chennai – 600 033.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai South Commissionerate
MHU Complex, No. 692, Anna Salai
Nandanam, Chennai – 600 035.

With

Service Tax Appeal No.41017 of 2016

(Arising out of Order-in-Appeal No.5 to 9/2016 (STA-II) dated 22.1.2016 passed by the Commissioner of Service Tax (Appeals – II), Chennai)

Shri Shivkumar Asera **Appellant**
No. 17 (New No. 35), Kannadasan Salai
T. Nagar, West Mambalam
Chennai – 600 033.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai South Commissionerate
MHU Complex, No. 692, Anna Salai
Nandanam, Chennai – 600 035.

And

Service Tax Appeal No.41018 of 2016

(Arising out of Order-in-Appeal No.5 to 9/2016 (STA-II) dated 22.1.2016 passed by the Commissioner of Service Tax (Appeals – II), Chennai)

Shri Brij Mohan Asera **Appellant**
No. 17 (New No. 35), Kannadasan Salai
T. Nagar, West Mambalam
Chennai – 600 033.

Vs.

Commissioner of GST & Central Excise **Respondent**
Chennai South Commissionerate
MHU Complex, No. 692, Anna Salai
Nandanam, Chennai – 600 035.

<u>APPEARANCE:</u>

None for the Appellants
Shri Harendra Pal Singh, Authorized Representative for the Respondent

CORAM

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

Final Order Nos. 40966 to 40968/2024

Date of Hearing : 25.07.2024
Date of Decision: 25.07.2024

Per Bench,

The appellants have filed Form – 4 Discharge Certificate issued under SVLDR Scheme, 2019.

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 The present appeals are therefore to be deemed as withdrawn in terms of section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.

(Dictated and pronounced in open court)

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

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

Rex