

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 41424 of 2018

(Arising out of Order-in-Appeal No. 57/2018(CTA-II) dated 27.02.2018 passed by Commissioner of GST & CE (Appeals-II), Chennai)

M/s. Apex Engineering Associates,
New No.45, Vth Trust Cross Street,
Mandaveli, Chennai-600 028.

...Appellant

Versus

Commissioner of GST and Central Excise
Chennai North Commissionerate,
No.26/1, Mahathma Gandhi Road,
Nungambakkam,
Chennai-600 034.

...Respondent

APPEARANCE:

For the Appellant : Shri Prasanna Krishnan V, CA

For the Respondent : Ms. Anandalakshmi Ganeshram, Authorised Representative

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No. 41364 / 2024

DATE OF HEARING/ DECISION: 22.10.2024

Per: Mr. Vasa Seshagiri Rao

The appellant has opted for the SVLDR Scheme and has thus claimed that it has discharged the tax as applicable under the Scheme. The Revenue appears to have accepted the same and as a consequence, they have issued 'Discharge Certificate' in Form-4. The Ld. Authorised Representative has submitted the said Form-4 which is taken on record.

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 appellant. Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.

(Order dictated and pronounced in open court)

sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

sd/-
(P. DINESHA)
MEMBER (JUDICIAL)