# IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
# CHENNAI

REGIONAL BENCH – COURT NO. III

## Service Tax Appeal No. 41097 of 2019

(Arising out of Order-in-Appeal No. 118/2019 (CTA-I) dated 25.03.2019 passed by Commissioner of GST & Central Excise (Appeals-I), No. 26/1, Mahatma Gandhi Marg Nungambakkam, Chennai – 600 034)

**Shri K. Kumar** **...Appellant**
(Proprietor M/s. Kumar Enterprises),
No. 100, Main Road,
Thirumal Nagar,
Puducherry – 605 001.

***Versus***

**Commissioner of GST and Central Excise** **...Respondent**
Puducherry Commissionerate,
No. 1, Goubert Avenue,
Puducherry – 605 001.

**APPEARANCE:**
For the Appellant : Ms. M. Ramyakrishnan, Advocate
For the Respondents : Ms. Anandalakshmi Ganeshram, Authorised Representative

**CORAM:**
**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**
**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**FINAL ORDER Nos. 41426 / 2024**

DATE OF HEARING : 07.11.2024
DATE OF DECISION: 07.11.2024

**Order :- Per Mr. P. DINESHA**

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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)

MK