IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Appeal Nos. 41870 to 41872 of 2018

(Arising out of Order-in-Appeal No. 215/2018 (CTA-I) dated 27.04.2018 passed by Commissioner of GST and Central Excise (Appeals), No. 26/1, Mahatma Gandhi Marg Nungambakkam, Chennai – 600 034)

M/s. Keyaram Developers & Hotels Pvt. Ltd. **...Appellant**
No. 2, Harrington Road,
Chetput,
Chennai – 600 031.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai North Commissionerate,
No. 26/1, Mahatma Gandhi Road,
Nungambakkam,
Chennai – 600 034.

APPEARANCE:
For the Appellant : None
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. 41454-41456 / 2024

DATE OF HEARING : 12.11.2024
DATE OF DECISION: 12.11.2024

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 Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.

(Order dictated and pronounced in open court)

Sd/-	Sd/-
(VASA SESHAGIRI RAO)	**(P. DINESHA)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

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