CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
<u>CHENNAI</u>

REGIONAL BENCH – COURT NO. III

Excise Appeal Nos. 41628 & 41629 of 2017

(Arising out of Order-in-Appeal No. 185 & 186/2017 (CXA-II) dated 28.03.2017 passed by Commissioner of GST & CE (Appeals-II), 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600 034)

M/s. Robust Hotels Pvt. Ltd., **...Appellant**
HYATT, No.365, Anna Salai,
Teynampet,
Chennai-600 018.

Versus

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

<u>APPEARANCE:</u>
None for the Appellant
Ms. Anandalakshmi Ganeshram, Authorised Representative for the Respondent

<u>CORAM:</u>
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

<u>FINAL ORDER Nos. 41441-41442/2024</u>

DATE OF HEARING: 11.11.2024
DATE OF DECISION: 11.11.2024

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 Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.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

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

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