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

REGIONAL BENCH - COURT No. III

Service Tax Appeal No. 40941 of 2015

(Arising out of Order-in-Original C. No. V/WCS/15/33/2014 St. Adj. 32/2014-Commr. dated 26.12.2014 passed by Commissioner of GST & Central Excise, 6/7, A.T.D. Street, Race Course, Coimbatore-641 018)

The Commissioner of CGST & Central Excise .... Appellant
No.6/7, A.T.D. Street,
Race Course,
Coimbatore-641 018.

VERSUS

M/s. KVR Builders, ... Respondent
344-A, Thilagar Nagar,
No.15, Velampalayam,
Tirupur-641 652.

<u>APPEARANCE :</u>

Ms. O.M. Reena, Authorized Representative for the Appellant
Shri R. Balagopal, Consultant for the Respondent

<u>CORAM</u> :

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

<u>FINAL ORDER No. 41466/2024</u>

DATE OF HEARING: 13.11.2024
DATE OF DECISION: 13.11.2024

Per: Mr. P. Dinesha

Heard both sides, we find that the assessee had opted for benefit of SVLDRS scheme, had paid the applicable tax as applicable under the said scheme and resultantly Form-4 was issued. The same was taken on record and consequently, this bench closed the appeal as

'Settled' under SVLDRS [Final Order No. 40917/2020 dated 26.10.2020]. Further we find there is only one demand which now has been settled under SVLDRS scheme. In view of the above the department appeal has to be dismissed since the same cannot survive, we do so.

(Order dictated and pronounced in the open court)

sd/-	sd/-
(VASA SESHAGIRI RAO)	**(P.DINESHA)**
Member (Technical)	Member (Judicial)

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