CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 41718 of 2016 &
Service Tax Appeal No.41719 of 2016

(Arising out of Order-in-Appeal Nos. 190 & 191/2016(CTA-II) dated 31.05.2016 passed by Commissioner of Central Excise (Appeals-II), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai 600 034)

M/s. Integra Software Services Pvt. Ltd. **...Appellant**
100 Ft Road (ECR), Pakkumudiyanpet,
Puducherry- 605 008.

Versus

Commissioner of GST and Central Excise **...Respondent**
Puducherry Commissionerate,
No.1, Goubert Avenue (Beach Road),
Puducherry 605 001.

APPEARANCE:
For the Appellant : None
For the Respondent : Ms. Anandalakshmi Ganeshram, Authorised Representative

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER Nos.41564-41565/2024

DATE OF HEARING : 05.12.2024
DATE OF DECISION: 05.12.2024

Per: Shri 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 Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.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/-
(M. AJIT KUMAR)	**(P. DINESHA)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

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