

**cc CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT No. III

Service Tax Appeal No. 41779 of 2018

(Arising out of Order-in-Original No. 19/2016 (C) (ST) dated 26.02.2016 passed by the Commissioner of Central Excise, Puducherry Commissionerate, 1, Goubert Avenue, Puducherry 605 001).

Cuddalore Municipality

Bharathi Road
Cuddalore 607 001
Tamil Nadu

...Appellant

Versus

Commissioner of GST & Central Excise

Goubert Avenue
Beach Road, Pondicherry 605 010

...Respondent

APPEARANCE:

For the Appellant : Ms. M. Subhasini, Advocate
For the Respondent : Ms. O.M. Reena, Authorised Representative

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.41614/2024

DATE OF HEARING : 10.12.2024

DATE OF DECISION : 10.12.2024

Order : Per Shri M. Ajit Kumar

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(M.AJIT KUMAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)