

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL : CHENNAI**

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41574 of 2016

(Arising out of Order-in-Appeal No.227/2016 (STA-I) dated 23.03.2016 passed by the
Commissioner of Service Tax (Appeals-I), Chennai)

M/s. Civichem & Applications Pvt. Ltd.

...Appellant

Plot No.4, IV Cross Street,
A.G's colony, Kottivakkam,
Chennai-600 041.

Versus

Commissioner of GST and Central Excise

...Respondent

Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block,
II Avenue, 12th Main Road,
Anna Nagar,
Chennai-600 040.

APPEARANCE:

For the Appellant : Ms. Manasa Srinivasan, Advocate

For the Respondent : Shri Harendra Singh Pal, Authorised Representative

CORAM:

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

HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER No.40126/2025

DATE OF HEARING: 27.01.2025

DATE OF DECISION: 27.01.2025

Per Mr. Ajayan T.V.

Ld. Advocate Ms. Manasa Srinivasan informed that the
appeal is settled under SVLDRS. SVLDRS Form-4 has been
submitted.

2. Ld. AR Shri Harendra Singh Pal represented the department has confirmed that the liability got discharged under SVLDR Scheme.

3. The appellants have opted for the SVLDR Scheme and have thus claimed that they have discharged the tax as applicable under the Scheme. The Revenue appears to have accepted the same and as a consequence, they have issued the 'Discharge Certificate' in Form-4.

4. 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 appellants. Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

5. 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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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)

sd/-

(AJAYAN T.V.)
Member (Judicial)

sd/-

(VASA SESHAGIRI RAO)
Member (Technical)