CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41205 of 2016

(Arising out of Order-in-Appeal No.56/2016–ST dated 24.05.2016 passed by the Commissioner of Central Excise (Appeals–I), Salem)

M/s. The Commissioner, **...Appellant**
Bhavani Municipality,
Bhavani,
Erode District.

Versus

Commissioner of GST and Central Excise **..Respondent**
No.1, Foulks Compound,
Anaimedu,
Salem 636 001.

APPEARANCE:

For the Appellant : Ms. Nagasundari Shruti K., Advocate
For the Respondent : Mr. N. Satyanarayanan, Authorised Representative

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER No.40275/2025

DATE OF HEARING: 21.02.2025
DATE OF DECISION: 21.02.2025

Per Mr. Ajayan T.V.

Ld. Advocate Ms. Nagasundari Shruti K. has informed that the appeal has been settled under SVLDRS.

2. Ld. AR Mr. N. Satyanarayanan has been requested to go through the SVLDRS Form-4 and he has confirmed that the liability got discharged under SVLDR Scheme.

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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

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