CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 40262 of 2016

(Arising out of Order-in-appeal No. 258/2015, dated 13.10.2015 passed by Commissioner of Service Tax (Appeals – II), Newry Towers, 3rd Floor, Plot No.2054 – I, II Avenue, Anna Nagar, Chennai 600 040).

M/s. Buzz Works Business Services Pvt. Ltd. **...Appellant**
No.21, Balaji Avenue, 1st Street
Thirumalai Pillai Road, T.Nagar,
Chennai 600 017

Versus

Commissioner of Central Excise & Service Tax **...Respondent**
Chennai South Commissionerate
MHU Complex, No.692, Anna Salai
Nandanam, Chennai 600 035

APPEARANCE:
For the Appellant : Shri Dinesh Kumar, Advocate
For the Respondent : Shri N. Satyanarayanan, Authorised Representative

CORAM :

HON'BLE SHRI M. AJIT KUMAR, MEMBER (TECHNICAL)
HON'BLE SHRI AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No.40302/2025

DATE OF HEARING: 03.03.2025
DATE OF DECISION: 03.03.2025

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(AJAYAN T.V.)
MEMBER (JUDICIAL)

(M. AJIT KUMAR)
MEMBER (TECHNICAL)

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