IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 42289 of 2015

(Arising out of Order-in-Appeal No.174/2015 (CXA-II) dated 08.07.2015 passed by the Commissioner of Central Excise (Appeals–II), Chennai)

M/s. G.V. Consultancy, **...Appellant**
No.15, First Cross, Jaya Nagar,
Puducherry-605 010.

Versus

Commissioner of GST and Central Excise **...Respondent**
No.1, Goubert Avenue,
Puducherry-605 001.

APPEARANCE:

For the Appellant : None
For the Respondent : Shri N. Satyanarayanan, Authorised Representative

CORAM:

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

FINAL ORDER No.40329/2025

DATE OF HEARING/ DECISION: 11.03.2025

Per Mr. Ajayan T.V.

None for the Appellant.

2. Ld. AR Shri N. Satyanarayanan for the department has informed that the issue is settled under SVLDRS and as proof of the same, a copy of the SVLDRS Form-4 has been submitted.

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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)

psd