IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 40627 of 2016

(Arising out of Order-in-Appeal No. 419/2015 (STA-II) dated 31.12.2015 passed by Commissioner of Service Tax (Appeals-II), Newry Towers, 3rd Floor, Plot No. 2054, I Block, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Manoj Creations **...Appellant**
Parsn Apartments, Near Gemini Flyover,
Chennai – 600 006.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai II Commissionerate,
Newry Towers, Plot No. 2054-I,
II Avenue, 12th Main Road,
Anna Nagar,
Chennai – 600 040.

APPEARANCE:
For the Appellant : Ms. R.R. Harinie, 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. 40386 / 2025

DATE OF HEARING/ DECISION: 24.03.2025

Per Mr. Ajayan T.V.

The Ld. Advocate Ms. R.R. Harinie appearing for the appellant has informed that the dispute has been settled under SVLDR Scheme, 2019. A copy of the SVLDR Form-4 has been produced for record.

2. The Ld. Authorised Representative Mr. N. Satyanarayanan has stated that SVLDRS Form-4 has been verified.

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 Accordingly, the present Appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the Appeal is dismissed as deemed to be withdrawn.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

Sd/-
(AJAYAN T.V)
MEMBER (JUDICIAL)

Sd/-
(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

MK