

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE
TRIBUNAL : CHENNAI**
REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 40992 of 2016

(Arising out of Order-in-Appeal No. 25/2016 (STA-II) DATED 18.02.2016
passed by the Commissioner of Service Tax (Appeals- II), Chennai)

M/s. Lalitha Publicities
No.76/498, Congress Buildings,
Mount Road, Teynampet,
Chennai – 600 006.

...Appellant

Versus

Commissioner of GST and Central Excise
Chennai North Commissionerate,
No.26/1, Mahathma Gandhi Road,
Nungambakkam, Chennai – 600 034.

...Respondent

APPEARANCE:

For the Appellant : None

For the Respondent : Shri. N. Satyanarayana, Authorised Representative

CORAM:

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

FINAL ORDER No.40421/2025

DATE OF HEARING/ DECISION: 07.04.2025

Per AJAYAN T.V.

The appellant has intimated vide their letter dated 07.04.2025 that the appeal has been settled under SVLDRS and Form IV have also been submitted as proof for settling under SVLDRS.

2. Ld. AR Shri. N. Satyanarayana represented the department who 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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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)

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)