

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

Service Tax Appeal No. 41256 of 2016

(Arising out of Order-in-Appeal No. MDU-CEX-000-APP-047-16
dated 11.04.2016 passed by the Commissioner of Cen. Ex., (Appeals- I) Madurai)

M/s. JCB Hospital

1, Veppanthoppu Street, Palani Road,
Dindigul – 624 001.

...Appellant

Versus

Commissioner of GST and Central Excise

C.R. Building, No.4 Lal Bahadur Shastri Road,
Bibikulam, Madurai – 625 002.

...Respondent

APPEARANCE:

For the Appellant : None

For the Respondent : Ms. Rajni Menon, Authorised Representative

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER No.40547/2025

DATE OF HEARING/ DECISION: 28.05.2025

Per Vasa Seshagiri Rao

None for the appellant. Nonetheless Shri. B. Ganesan for the appellant has informed vide letter dated 23.05.2025 that the dispute is settled under SVLDRS. He has submitted a copy of Form – IV as proof for settling under SVLDRS.

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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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