

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

Service Tax Appeal No. 41651 of 2016

(Arising out of Order-in-Original No. CHN-LTUNT-000-COM-296-16-17
dated 31.05.2016 passed by the Commissioner of LTU, Chennai)

M/s. Cognizant Technology Solutions India Pvt Ltd Appellant
6th Floor, New No.165, Old No.110, Menon Eternity Building,
St. Mary's Road, Alwarpet,
Chennai – 600 018.

Versus

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

APPEARANCE:

For the Appellant : Ms. Aishwarya, Consultant
For the Respondent : Shri. Anoop Singh, Authorised Representative

CORAM:

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

FINAL ORDER No.40868/2025

DATE OF HEARING/ DECISION: 01.09.2025

Per M. Ajit Kumar

Ld. Consultant Ms. Aishwarya for the appellant has intimated that the appeal has been settled under SVLDRS. She has presented all the documents as proof for settling under SVLDRS.

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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(M. AJIT KUMAR)
Member (Technical)