**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**
**CHENNAI**

REGIONAL BENCH - COURT No. III

# Service Tax Appeal No. 40003 of 2016

(Arising out of Order-in-Original No.07/2015(ST) dated 31.08.2015 passed by Commissioner of Central Excise, Chennai-III Commissionerate, 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai 600 034.)

**M/s. Sai Srushti Developers Private Limited** **... Appellant**
Sy.No.255, Achettipalli Village, Mathigiri,
Kelamangalam,
Hosur Taluk, Krishnagiri District
Tamil Nadu.

***Versus***

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

**APPEARANCE :**

Shri Suryaa. R., Advocate for the Appellant
Shri M. Selvakumar, Authorized Representative for the Respondent

**CORAM:**
**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**
**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**FINAL ORDER No.41116/2025**

DATE OF HEARING : 06.10.2025
DATE OF DECISION: 06.10.2025

**Per: Shri P. Dinesha**

The Appellant has opted for the SVLDR Scheme and has thus claimed that it has discharged the tax as applicable under the Scheme.  The Revenue appears to have accepted the same and as a consequence, they have issued 'Discharge Certificate' in Form-4.  The Ld. Advocate has submitted the said Form-4 which is taken on record.

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  Accordingly, the present Appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the Appeal is dismissed as deemed to be withdrawn.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

**(VASA SESHAGIRI RAO)**
Member (Technical)

**(P. DINESHA)**
Member (Judicial)

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