

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

REGIONAL BENCH – COURT NO.III

Service Tax Appeal Nos. 41181-41187 of 2018

(Arising out of Order-in-Original Nos. 001-010/2017 (R) dated 22.12.2017
passed by Commissioner of GST & Central Excise, Chennai)

M/s. Indian Bank,
No.66, Rajaji Salai,
Chennai-600 001.

...Appellant

Versus

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

...Respondent

And

Service Tax Appeal Nos. 41495 to 41501 of 2018

with

Service Tax Cross Appeal Nos. 41885 to 41891/2018

(Arising out of Order-in-Original Nos. 001-010/2017 (R) dated 22.12.2017
passed by Commissioner of GST & Central Excise, Chennai)

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

...Respondent

Versus

M/s. Indian Bank,
No.66, Rajaji Salai,
Chennai-600 001.

...Appellant

APPEARANCE:

For the Assessee : Shri Shiva Kumar G., Advocate

For the Revenue : Shri M. Selvkumar, Authorized Representative

CORAM:

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

FINAL ORDER Nos.41379-41392/2025

DATE OF HEARING : 24.11.2025
DATE OF DECISION: 24.11.2025

Per: Shri Vasa Seshagiri Rao

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 Representing the Appellant has submitted the said Form-4s issued which are taken on record.

2. From a perusal of the documents placed on record, it is seen that Discharge Certificates in Form No. SVLDRS-4 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019 have been issued to the appellant. Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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(6) of Section 127 of the Finance Act, 1994, the Appeal Nos.41181-41187 of 2018 are dismissed as deemed to be withdrawn.

4. Cross Appeals filed by the Revenue would no more survive as there is no cause of action as the Commissioner has rejected the Assessee's Appeals in entirety. In any case in view of our above order, having the Assessee's Appeals being settled under SVLDRS the cross Appeals would no more survive and accordingly dismissed as infructuous.

(Order dictated and pronounced in open court)

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

sd/-
(P. DINESHA)
MEMBER (JUDICIAL)