

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

REGIONAL BENCH – COURT NO. III

**Service Tax Appeal No. 40282 of 2017**

(Arising out of Order-in-Appeal No.48/2016, dated 18.08.2016 passed by Commissioner of Customs and Central Excise, (Appeals - 2), No.1, Williams Road, Cantonment, Tiruchirappalli 620 001).

**Gukan Earth Movers**

Dalavoi Post  
Sendurai Taluk  
Ariyalur District

... **Appellant**

Vs.

**Commissioner of Central Excise & Service Tax ... Respondent**

No.1, Williams Road,  
Cantonment  
Trichy 620 001

**APPEARANCE:**

Ms. Ieswarya, N., Advocate for the Appellant  
Mr. N. Satyanarayana, Authorized Representative for the Respondent

**CORAM:**

**Hon'ble Mr. M. Ajit Kumar, Member (Technical)**  
**Hon'ble Mr. Ajayan, T.V., Member (Judicial)**

**FINAL ORDER No.41474/2025**

Date of Hearing: 15.12.2025

Date of Decision:15.12.2025

**Per M. Ajit Kumar**

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.

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

**(AJAYAN T.V.)**  
MEMBER (JUDICIAL)

**(M. AJIT KUMAR)**  
MEMBER (TECHNICAL)