IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL : CHENNAI

REGIONAL BENCH – COURT NO. I

Service Tax Appeal No. 41261 of 2017

(Arising out of Order-in-Appeal No. 20-2017-TVL dated 23.03.2017 passed by the Commissioner of Central Excise (Appeals-I), Madurai)

P Arun Kumar and A Prema Co Owners ...Appellant

Administrative Office,
10/383, Pon Arun Inn Complex,
Vannarapettai,
Tirunelveli – 627003.

Versus

Commissioner of GST and Central Excise ...Respondent

C.R. Building, Tractor Road,
NGO A colony,
Tirunelveli – 627 007.

APPEARANCE:

For the Appellant : None
For the Respondent: Ms. G. Krupa, Authorised Representative

CORAM:

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

FINAL ORDER No.40096/2026

DATE OF HEARING/ DECISION: 14.01.2026

Per M. Ajit Kumar

None for the appellant.

Shri. P. Arun Kumar the appellant has intimated vide letter dated 07.01.2026 that the appeal has been settled under SVLDRS. The appellant has filed Form – 4 Discharge Certificate issued under SVLDR Scheme, 2019.

2. Ld. AR Ms. G. Krupa represented the department who has confirmed that the liability got discharged under SVLDR Scheme.

3. 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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

4. 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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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)

psd