

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 40368 of 2017

(Arising out of Order-in-Appeal No. 105/2016-ST dated 27.10.2016 passed by Commissioner of Central Excise (Appeals-I), No. 1, Foulks Compound, Anai Road, Salem – 636 001)

M/s. Varma Constructions Pvt. Ltd.

...Appellant

Vijay Towers,
No. 68-Kitchipalayam Main Road,
Salem – 636 001.

Versus

Commissioner of GST and Central Excise

...Respondent

Salem Commissionerate,
No. 1, Foulks Compound,
Anai Medu,
Salem – 636 001.

APPEARANCE:

For the Appellant : None

For the Respondent : Mr. N. Satyanarayana, Authorised Representative

CORAM:

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

HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No. 40304 / 2026

DATE OF HEARING/ DECISION: 02.03.2026

Order :- Per VASA SESHAGIRI RAO

None for the appellant.

2. Nonetheless, there is a letter received from the Authorized Counsel for the appellant that, consequent to the orders of the Hon'ble High Court of Madras, the Department have issued SVLDR Form-4 in manual form. A copy of the same is enclosed herewith.

3. So, 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 in manual form.

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

Sd/-
(AJAYAN T.V.)
 MEMBER (JUDICIAL)

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