CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL: CHENNAI

REGIONAL BENCH – COURT NO. III

Service Appeal No. 41706 of 2014

(Arising out of Order-in-Appeal No. 110/2014 dated 25.04.2014 passed by Commissioner of Service Tax (Appeals), Salem)

M/s. Shri Shivam Timbers, ...**Appellant**
No.371/384, Kottupulipalayam,
Dharapuram – 638 656

Versus

Commissioner of GST and Central Excise ...**Respondent**
No.1, Foulk's Compound, Annai Medu,
Salem – 636 001.

APPEARANCE:

For the Appellant : Shri. Tanuj Karthike, Advocate
For the Respondent : Shri N. Satyanarayana, Authorised Representative

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40533/2026

DATE OF HEARING : 24.04.2026
DATE OF DECISION: 24.04.2026

Per: Bench

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)

psd