

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 42517 of 2016

(Arising out of Order-in-Appeal No.173/2016 dated 20.09.2016 passed by Commissioner of Service Tax (Appeals-II), Newry Towers, 3rd Floor, Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai 600 040)

M/s.Essel Finance VKC Forex Ltd.

...Appellant

Unit 2A, Second Floor, Jeyam Kondar Apartments,
40/12, Murray's Gate Road,
Alwarpet,
Chennai 600 018.

Versus

Commissioner of GST and Central Excise

...Respondent

Chennai North Commissionerate,
26/1, Mahathma Gandhi Road,
Nungambakkam,
Chennai 600 034.

APPEARANCE:

For the Appellant : Ms. Varshini Mahesh, Advocate

For the Respondent : Shri M. Selvakumar, Authorised Representative

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40558/2026

DATE OF HEARING : 04.05.2026

DATE OF DECISION: 04.05.2026

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 Accordingly, the present Appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the Appeal is dismissed as deemed to be withdrawn.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

sd/-
(M. AJIT KUMAR)
Member (Technical)

sd/-
(P. DINESHA)
Member (Judicial)