CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Service Appeal Nos. 42006 & 42007 of 2017

(Arising out of Order-in-Original No. CHN-SVTAX-002-COM-8-11 – 2017-18 (STA-II) dated 15.06.2017 passed by Commissioner of Service Tax – II, Chennai)

Polaris Retail Infotech Ltd **...Appellant**
Polaris House,
No.244, Anna Salai, Chennai – 600 006.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai Outer Commissionerate,
No.2054, I Block, II Avenue, Anna Nagar,
Chennai-600 040.

APPEARANCE:

For the Appellant : Shri. D. Perumal, Consultant
For the Respondent : Ms. Vijaya Sree, Authorised Representative

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

FINAL ORDER Nos.40567-49568/2026

DATE OF HEARING / DECISION:05.05.2026

Per: Shri. P. Dinesha

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 Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.

(Order dictated and pronounced in open court)

(M. AJIT KUMAR)
Member (Technical)

(P. DINESHA)
Member (Judicial)

psd