IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 41466 of 2017

(Arising out of Order-in-Appeal No. 178/2017 (STA-I) dated 31.03.2017 passed by Commissioner of Service Tax (Appeals-I), Newry Towers, 3rd Floor, Plot No. 2054, I Block, II Avenue, Anna Nagar, Chennai – 600 040)

M/s. Classic Linens International Private Limited **...Appellant**
Unit 11, 14, SDF-III, Phase II,
SEZ, Tambaram,
Chennai – 600 045.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai Outer Commissionerate,
Newry Tower, No. 2054-1,
II Avenue,
Anna Nagar,
Chennai – 600 040.

APPEARANCE:
For the Appellant : Ms. D. Mullai, Senior Manager (Accounts)
For the Respondent : Ms. O.M. Reena, Authorised Representative

CORAM:
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No. 40860 / 2026

DATE OF HEARING/ DECISION: 10.07.2026

Order :- Per AJAYAN T.V.

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 Company Representative Ms. D. Mullai, Senior Manager (Account) representing the Appellant has submitted the said Form-4 evidencing settlement of the dispute which is taken on record.

2. The Ld. Authorized Representative Ms. O.M. Reena representing the Department has verified and confirmed the same.

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

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

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

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