

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

REGIONAL BENCH - COURT No. III

Service Tax Appeal No.41330 of 2016

[Arising out of Order in Appeal No. 262/2016 (STA-I) dated 27.04.2016 passed by the Commissioner of Service Tax (Appeals-I), Newry Towers, 3rd Floor, Plot No. 2054, I Block, II Avenue, Anna Nagar, Chennai 600 040]

**M/s. Raunaw Steel Trading
Pvt. Ltd.**

No.45, Venkata Maistry Street,
Mannadi,
Chennai 600 001.

...Appellant

Versus

**Commissioner of GST &
Central Excise**

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

...Respondent

APPEARANCE :

Shri R. Aravind, Chartered Accountant for the Appellant
Smt. G. Krupa, Authorized Representative for the Respondent

CORAM :

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

FINAL ORDER No.40928/2026

DATE OF HEARING : 07.08.2026
DATE OF DECISION: 07.08.2026

Per Bench :

Shri R. Aravind, Ld. Chartered Accountant appearing for the Appellant has filed Form – 4 Discharge Certificate issued under SVLDR Scheme, 2019.

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. The present Appeal is therefore to be deemed as withdrawn in terms of section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.

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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the Appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in open court)

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

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