

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI  
PRINCIPAL BENCH,COURT NO. IV**

**SERVICE TAX APPEAL NO. 51260 OF 2018**

[Arising out of Order-in-Appeal No. 115/Central Tax/Appl II/Delhi /2018 dated 31.01.2018 passed by the Commissioner of Goods and Service Tax (Appeal II), New Delhi]

**COMMISSIONER, CENTRAL GOODS AND  
SERVICE TAX-DELHI II**

CGST South Commissionerate  
2<sup>nd</sup> & 3<sup>rd</sup> Floor, EIL Annexe Building  
Bhikaji Cama Place,  
New Delhi 110 066.

**Appellant**

Vs.

**DAMODAR VALLEY CORPORATION**

3<sup>rd</sup> floor, NBCC Tower, 15 Bhikaji Cama Place  
New Delhi 110066.

**Respondent**

Appearance:

Present for the Appellant : None

Present for the Respondent: Shri Rohit Issar, Authorised Representative

**CORAM:**

**HON'BLE Dr.RACHNA GUPTA, MEMBER (JUDICIAL)  
HON'BLE Ms.HEMAMBIKA R. PRIYA, MEMBER(TECHNICAL)**

Date of Hearing /Decision: **26/06/2023**

**FINAL ORDER No. 50792 /2023**

**PER RACHNA GUPTA**

Learned counsel for the respondent has placed on record the written submissions along with the copy of requisite documents. However, in addition, has placed on record Form SVLDRS I and Form SVLRDS IV. Perusal thereof shows that in the impugned appeal bearing No. ST/51260/2018, the liability

stands discharged under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. In view thereof and the main objective of the scheme, the appeal stands dismissed as withdrawn.

**(DR. RACHNA GUPTA)**  
**MEMBER (JUDICIAL)**

**(HEMAMBIKA R. PRIYA)**  
**MEMBER(TECHNICAL)**

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