

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

**SERVICE TAX APPEAL NO. 51291 OF 2018**

[Arising out of Order-in-Appeal No. 74(AG)CE/JDR/2018 dated 09.02.2018  
passed by the Commissioner (Audit), CGST, Jodhpur (Raj)]

**M/s. INDIA ELECTRIC STORES  
KOTA**

**Appellant**

Vs.

**COMMISSIONER OF CENTRAL EXCISE  
UDAIPUR**

**Respondent**

Appearance:

Present for the Appellant : None

Present for the Respondent: Shri Harshvardhan, Authorised Representative

**CORAM:**

**HON'BLE Dr.RACHNA GUPTA, MEMBER (JUDICIAL)**

**HON'BLE Ms.HEMAMBIKA R. PRIYA, MEMBER(TECHNICAL)**

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

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

**FINAL ORDER No. 50795 /2023**

**PER RACHNA GUPTA**

The assessee has availed the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The liability stand discharged under the scheme. The same has been acknowledged by the learned Departmental Representative. In view of the same and keeping in view the main objective of the scheme, the present appeal stands dismissed as withdrawn.

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

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