

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
**NEW DELHI**

PRINCIPAL BENCH – COURT NO. – IV

**Service Tax Appeal No. 51374 of 2018 [DB]**

[Arising out of Order-in-Appeal No. BHO-EXCUS-001-APP-571-17-18 dated 20.12.2017 passed by the Commissioner of Central Excise & Customs (Appeals), Bhopal]

**Atluri Kumar Chandra Babu**

**...Appellant**

H. No. 125, Bureniya village,  
Deosar Tehsil, Bargawan, Distt.-Singrauli,  
Madhya Pradesh - 458885

*VERSUS*

**Commissioner of Central Goods  
and Service Tax, Excise and Customs,  
Bhopal**

**...Respondent**

35-C, GST Bhawan, Administrative Area,  
Arera Hills, Jail Road,  
Bhopal, Madhya Pradesh - 462015

**APPEARANCE:**

None for the Appellant

Shri Harshvardhan, Authorized Representative for the Respondent

**CORAM:**

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

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

DATE OF HEARING: 27.06.2023

DATE OF DECISION: 27.06.2023

**FINAL ORDER No. 50883/2023**

**DR. RACHNA GUPTA**

None is present for the appellant. However, it is brought to the notice by learned DR that the appellant has availed the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Discharge certificate / Form No. – 4 has already been issued. Keeping in view the same and the objective of the scheme, appeal is hereby ordered to have been dismissed as withdrawn.

[Dictated and pronounced in the open Court]

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

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