

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
NEW DELHI  
PRINCIPAL BENCH, COURT NO. 4**

**SERVICE TAX APPEAL NO. 53244 OF 2018**

[Arising out of Order-in-Appeal No. 261/AG/CE/JDR/2018 dated 15.05.2018 passed by the Commissioner (Appeals) CGST, Jodhpur]

**M/S K S ASSOCIATES**

**Appellant**

Plot No. 406-407, MID, Town Business Centre  
Dist. Udaipur (Rajasthan)

Vs.

**COMMISSIONER OF CGST -UDAIPUR**

**Respondent**

Commissioner of CGST, G-105, New Jodhpur Industrial Area  
Jodhpur (Rajasthan)

**Appearance:**

Present for the Appellant : None

Present for the Respondent: Shri Harshvardhan, Authorised Representative

**CORAM:**

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

**HON'BLE MR. P. V. SUBBA RAO, MEMBER ( TECHNICAL )**

**FINAL ORDER NO. 50150 /2024**

**Date of Hearing/Decision: 24/01/2024**

**DR. RACHNA GUPTA:**

The authorized representative appearing for the department has acknowledged that the appellant had applied under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and has already been issued Discharge Certificate/Form-4 in favour of the assessee. The matter, therefore, is acknowledged to have been settled under said scheme. Keeping in view the same and the objective of the said scheme, the appeal is hereby ordered to be dismissed as deemed withdrawn.

(Dictated and pronounced in open court)

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

**(P. V. SUBBA RAO)  
MEMBER ( TECHNICAL )**