CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD

REGIONAL BENCH - COURT - I

Service Tax Miscellaneous Application No. 30558 of 2016
(on behalf of the appellant)

In

Service Tax Appeal No. 533 of 2012

(arising out of order-in-Original No 54/2011 (MP) dated 29.11.2011 passed by Commissioner of Central Excise Customs & Service Tax Visakhapatnam)

M/s M. Hari Vittal
D.No. 50-50-38/6/1, TPT Colony,
Seethammadhara,
Visakhapatnam

Appellant

Versus

The Commissioner of Central Tax
Guntur Commissionerate,
Guntur

Respondent

Appearance:

Mr. Subramanyan, Rep for the Appellant

Mr. L.V. Rao, A.R. for the Respondent.

CORAM

HON'BLE Mr Ashok Jindal, Member(Judicial)
HON'BLE Mr. P. Venkata Subba Rao, Member (Technical)

Final ORDER No. 30318/ 2020

Date of Hearing: 10/02/2020

Date of Decision: 10/02/2020

[ORDER PER: ASHOK JINDAL]

Learned counsel for the appellant submits that they have filed a declaration under Sab-ka-Viswas (Legacy Dispute Resolution) Scheme 2019 introduced in Finance Act (No. 2) 2019. As per Section 127 (6) of the Finance Act (No.2) 2019, once a declaration is filed under the scheme, all appeals except those before the High Court or Supreme Court are deemed to have been withdrawn. Accordingly, the appeal is dismissed as deemed to have been withdrawn. Application for restoration of appeal is also disposed of.

(Order pronounced and dictated in open court)

(Ashok Jindal)
Member (Judicial)

(P. Venkata Subba Rao)
Member (Technical)

neela reddy