CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
<u>HYDERABAD</u>

REGIONAL BENCH - COURT - I

Service Tax Miscellaneous Application No. 30740 of 2018

(on behalf of the appellant)

In

Service Tax Appeal No. 31100 of 2018

(arising out of order-in-Appeal No HYD-SVTAX-HYC-APP-017-18-19 dated 24.05.2018 passed by Commissioner of Central Tax & Customs (Appeals-I) Hyderabad)

M/s Cafe D Lake Pvt Ltd
TS No.5,
Necklace Road,
Hyderabad

Appellant

Versus

The Commissioner of GST,
Hyderabad GST Commissionerate
Hyderabad

Respondent

<u>Appearance:</u>

Ms Siri Reddy Adv for the Appellant

Mr. B. Guna Ranjan A.R. for the Respondent.

CORAM

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

<u>Final ORDER No.30323/ 2020</u>

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is filed under the scheme, all appeals except those before the High Court or Supreme Court are deemed to have been withdrawn. Accordingly, the appeal is dismissed as deemed to have been withdrawn.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 condonation of delay is also disposed of.

(Order pronounced and dictated in open court)

(Ashok Jindal)
Member (Judicial)

(P. Venkata Subba Rao)
Member (Technical)

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