

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH : Court – I

Excise Appeal No. 16 of 2009

(Arising out of O-I-O No.2/2008-C.Ex. (Commr) dt.22.05.2008 passed by Commissioner of
Customs, Central Excise & Service Tax, Guntur)

**B. Umamaheshwara Rao, Executive
Director, M/s SDV Steels Ltd**
IDA, Kondapalli, Krishna District,
Andhra Pradesh

.. **Appellant**

VERSUS

**Commissioner of Central Excise, Customs
& Service Tax, Guntur**
Central Revenue Buildings, Kannavarithota,
Guntur – 522 004

.. **Respondent**

Appearance

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

Coram:

**HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30105/2021

**Date of Hearing: 19.04.2021
Date of Decision: 19.04.2021**

[JUSTICE DILIP GUPTA]

1. It has been pointed out that the appellant has opted under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Accordingly, the appeals are dismissed as deemed withdrawn under section 127(6) of the Finance Act (No.2), 2019.

(Dictated and pronounced in open court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

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