

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

Regional Bench - Court No. – I

Service Tax Appeal No. 20258 of 2014

(Arising out of Order-in-Appeal No. 37/2013 (T) ST dt.23.10.2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Guntur)

M/S Gowthami Theaters

Khaja Nagar, Anantapur Dist.,
Andhra Pradesh – 515 001

.....Appellant

VERSUS

**Commissioner of Central Tax
Tirupati - CGST**

9/86, West Church Complex, Amaravathi Nagar,
MR Palli Road, Tirupati, AP – 517 502

.....Respondent

AND

Service Tax Appeal No. 20442 of 2014

(Arising out of Order-in-Appeal No. 38/2013 (T) ST dt.23.10.2013 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Guntur)

M/S Gouthami Theaters

Khaja Nagar, Anantapur Dist.,
Andhra Pradesh – 515 001

.....Appellant

VERSUS

**Commissioner of Central Tax
Tirupati - CGST**

9/86, West Church Complex, Amaravathi Nagar,
MR Palli Road, Tirupati, AP – 517 502

.....Respondent

Appearance:-

Shri Akash Heda, CA for the appellant.

Shri B. Sangameshwar Rao, AR for the Respondent.

**Coram: HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30273-30274/2026

Date of Hearing: 11.05.2026

Date of Decision: 11.05.2026

[Order per: ANGAD PRASAD]

Learned CA for the appellant submits that the appellants have opted for SVLDRS scheme, 2019 in relation to the issue covered in these appeals

and have paid the applicable amount. Subsequent thereto, the department has also issued Form SVLDRS-4 No.L181119SV400287 & L181119SV400287 both dt.18.11.2019 towards full and final settlement of tax dues. Therefore, in view of Form SVLDRS-4 issued by the department, they are seeking withdrawal of the appeal.

2. Learned AR has no objection for the disposal of the matter as the disputed amount has been settled by appellant through the SVLDRS, 2019.

3. Accordingly, the appeals are disposed of as withdrawn in view of the settlement between the parties under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in the Open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)