

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

REGIONAL BENCH - COURT NO. – I

Service Tax Appeal No. 27086 of 2013

(Arising out of **Order-in-Original** No.VIZ-STX-001-COM-008-13 dated 27.02.2013 passed by
Commissioner of Central Excise, Customs & Service Tax, Visakhapatnam)

Zenith Engineers

Plot No. 133, Block - D,
Autonagar, BHPV Post,
Andhra Pradesh – 530 012.

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APPELLANT

VERSUS

**Commissioner of Central Excise
& Service Tax
Visakhapatnam– I**

GST Commissionerate,
Port Area, Visakhapatnam,
Andhra Pradesh – 530 035.

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RESPONDENT

APPEARANCE:

Shri N.V. Ramana Rao, Advocate for the Appellant.

Shri B. Sangameshwar Rao, Authorized Representative for the Respondent.

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

FINAL ORDER No. A/30303/2026

Date of Hearing: 02.06.2026

Date of Decision: 02.06.2026

[ORDER PER: ANGAD PRASAD]

Learned Counsel for the appellant submits that the appellant had opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and the discharge certificate for full and final settlement of Tax Dues under Section 127 of the Finance Act (No. 2) Act, 2019 read with Rule 9 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 in form SVLDR-4 No. L2201205V400308 dated 22.01.2020 was issued to the appellant and in support of the same he has furnished SVLDR Form-I & IV.

2. On perusal of the same it is apparent that the disputed amount has been settled through SVLDRS and discharge certificate in SVLDRS Form IV has also

been issued by the Department. Accordingly, the request of the appellant for closure of the appeal is allowed.

3. Learned AR has no objection for disposal of the matter as the disputed amount has been settled by appellant through the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS).

4. Accordingly, this appeal is disposed of as withdrawn in view of the settlement between the parties under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.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 open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)