

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH – COURT NO.405
Excise Appeal No. 88408 of 2018

(Arising out of Order-in-Appeal No. SM/CGST & CX/Bhiwandi/APP-145/17-18 dated 16.03.2018 passed by the Commissioner (Appeals), CGST & CX, Bhiwandi.)

M/s Atul Madhavji Parekh

.....Appellant

198 Panjrapole Road
3rd Floor Room No. 29
Mumbai, Maharashtra-400004

VERSUS

C.C.G.ST., Palghar

.....Respondent

Utpad Shulk Bhawan,
5th Floor, Bandra Kurla
Complex, Bandra East,,Mumbai
Maharashtra-400051

WITH
Excise Appeal No. 88409 of 2018

(Arising out of Order-in-Appeal No. SM/CGST & CX/Bhiwandi/APP-142/17-18 dated 16.03.2018 passed by the Commissioner (Appeals), CGST & CX, Bhiwandi.)

M/s Atul Madhavji Parekh

.....Appellant

198 Panjrapole Road
3rd Floor Room No. 29
Mumbai, Maharashtra-400004

VERSUS

C.C.G.ST., Palghar

.....Respondent

Utpad Shulk Bhawan,
5th Floor, Bandra Kurla
Complex, Bandra East,,Mumbai
Maharashtra-400051

WITH
Excise Appeal No. 88418 of 2018

(Arising out of Order-in-Appeal No. SM/CGST & CX/Bhiwandi/APP-144/17-18 dated 16.03.2018 passed by the Commissioner (Appeals), CGST & CX, Bhiwandi.)

M/s Shri Ram Steels

.....Appellant

Unit No. 2 Gala No. 2 Agarwal
Industrial Estate Sativali Kaman
Road Waliv Vasai E
Palghar, Maharashtra

VERSUS

C.C.G.ST., Palghar

.....Respondent

Utpad Shulk Bhawan,
5th Floor, Bandra Kurla
Complex, Bandra East,,Mumbai
Maharashtra-400051

APPERANCE:

None for the Appellant
Shri S.K. Hattangadi, Assistant Commissioner Authorised Representative
for the Respondent

CORAM:

HON'BLE MR. AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO. A/85216-85218/2020

Date of Hearing: 13.02.2020

Date of Decision: 13.02.2020

PER: AJAY SHARMA

None for the Appellant. With the assistance of Learned Authorise Representative I have gone through the case records. A letter dated 12.02.2020 has been filed by the Learned Counsel for the Appellant stating that the Appellant have already opted for Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and had filed necessary declaration thereunder as prescribed. Alongwith the said letter discharge certificate in the form of SVLDRS-4 dated 07.02.2020 issued by the competent authority for full and final settlement tax dues under Section 127 of the Finance Act, 2019 r/w Rule 9 of the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 has also been filed.

2. In view of the facts hereinabove, the Appeal filed by the Appellant before this Tribunal ceases to exist and the same is accordingly dismissed as withdrawn.

(Order pronounced in the open Court)

(Ajay Sharma)
Member (Judicial)

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