

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, MUMBAI
REGIONAL BENCH
COURT No. 1**

Service Tax Appeal No. 85269 of 2016

(Arising out of Order-in-Appeal No. SR/56/ST-I/2015 dated 30.10.2015 passed by Commissioner of Service Tax (Appeals), Mumbai-I)

M/s. M. Visvesvaraya Industrial Research and Development Centre **Appellant**
31st floor, World Trade Centre,
Cuffe Parade, Mumbai 400 005.

Vs.

Commissioner of Service Tax-I, Mumbai **Respondent**
5th floor, New Central Excise Bldg.,
Maharshi Karve Road,
Churchgate, Mumbai 400 020.

Appearance:

Shri Mehul Jivani, C.A., for the Appellant
Shri Dilip Shinde, Assistant Commissioner, Authorised Representative
for the Respondent

CORAM:

HON'BLE MR. S.S. GARG, MEMBER (JUDICIAL)
HON'BLE MR. RAJU, MEMBER (TECHNICAL)

FINAL ORDER NO. **A/85456/2020**

Date of Hearing: 04.03.2020
Date of Decision: 04.03.2020

PER: S.S. GARG

Learned C.A. for the appellant submits that the appellant has availed the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and had also received SVLDRS-4 in the said matter. Since the issue has already been settled under the Legacy Dispute Resolution Scheme, the appeal is accordingly dismissed as deemed withdrawal.

(Dictated and pronounced in the open court)

(S.S. Garg)
Member (Judicial)

(Raju)
Member (Technical)