

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 02

Excise Appeal No. 86942 of 2017

(Arising out of Order-in-Appeal No. KLH-EXCUS-000-COM-092-2017-18 dated 31.03.2017 passed by Commissioner of Service Tax (Appeals), Pune)

M/s. USV Ltd.

....Appellant

VERSUS

**Commissioner of Service Tax,
Pune**

.....Respondent

Appearance:

None for the Appellant

Shri N.N. Prabhudesai, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. A/85258/2021

Date of Hearing: 28.01.2021

Date of Decision: 28.01.2021

Per: BENCH

When the matter was called for hearing today, the learned AR for Revenue submits that the appellant has opted under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and to that effect, has also obtained the SVLDRS-4 Certificate. Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawal.

(Dictated and pronounced in the open court)

**(S.K. Mohanty)
Member (Judicial)**

**(Sanjiv Srivastava)
Member (Technical)**