

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

**Service Tax Appeal No. 85188 of 2017**

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-533 dated 15.11.2016 passed by Commissioner of Central Excise & Service Tax-II (Appeals), Mumbai)

**M/s. K.B. Nachani**

12-A, Nichani Kutir, Juhu Tara Road,  
Juhu, Mumbai 400 049.

**Appellant**

Vs.

**Commissioner of Service Tax-VI, Mumbai**

1<sup>st</sup> floor, Mahavir Jain Vidyalyaya,  
C.D. Barfiwala Marg,  
Andheri (W), Mumbai 400 058.

**Respondent**

Appearance:

None for the Appellant

Shri D.M. Shinde, Assistant Commissioner, Authorised Representative  
for the Respondent

**CORAM:**

**HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)  
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

FINAL ORDER NO. **A/85448/2021**

Date of Hearing: 24.02.2021

Date of Decision: 24.02.2021

PER: BENCH

When the matter was called for hearing today, the learned AR for the 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.

(Pronounced in the open court)

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

**(Dr. Suvendu Kumar Pati)  
Member (Judicial)**