

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

Service Tax Appeal No. 86377 of 2018

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/699/17-18/449 dated 31.01.2018 passed by Commissioner of Central Excise (Appeals), Nagpur)

M/s. Modern Living Solutions Pvt. Ltd.

Appellant

Plot No. T-48, MIDC Hingna,
Nagpur 440 416.

Vs.

Commissioner of Cen. Excise & ST , Nagpur

Respondent

P.O. Box 81, Telangkhedi Road,
Civil Lines, Nagpur 440 001.

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/85471/2021**

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)**