

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

Service Tax Appeal No. 86278 of 2016

(Arising out of Order-in-Original No. 02/ST/2016/PC/NGP-I dated 29.02.2016
passed by Commissioner of Central Excise, Customs & Service Tax, Nagpur)

M/s. Parend Manpower Services

Appellant

Near Corporation School,
Jaitala, Nagpur 440 036.

Vs.

Commissioner of Cen. Excise, Nagpur

Respondent

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 / 85437 / 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)**