

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

REGIONAL BENCH – COURT NO. II

Service Tax Appeal No. 86650 of 2018

(Arising out of Order-in-Appeal No. IM/CGST/A-III/MUM/134 & 135/17-18 dated 29.11.2017 passed by Commissioner of CGST & CX (Appeals-III), Mumbai.)

M/s Oranjuice Entertainment

.....Appellant

52 A, Pali Village, Bandra
West, Mumbai – 400 050

VERSUS

Commissioner of CGST, Mumbai West

.....Respondent

Mahavir Jain Vidyalaya,
C D Burfiwala Lane, Andheri (West),
Mumbai-400 058.

AND

Service Tax Appeal No. 86651 of 2018

(Arising out of Order-in-Appeal No. IM/CGST/A-III/MUM/134 & 135/17-18 dated 29.11.2017 passed by Commissioner of CGST & CX (Appeals-III), Mumbai.)

M/s Oranjuice Entertainment

.....Appellant

52 A, Pali Village, Bandra
West, Mumbai – 400 050

VERSUS

Commissioner of CGST, Mumbai West

.....Respondent

Mahavir Jain Vidyalaya,
C D Burfiwala Lane, Andheri (West),
Mumbai-400 058.

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/85508-85509/2021

Date of Hearing: 24.02.2021

Date of Decision: 24.02.2021

PER: BENCH

When the matters were 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 Since the issue has already been settled under the said scheme, the appeals are accordingly dismissed as deemed withdrawn.

(Pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad