

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

REGIONAL BENCH – COURT NO. II

Service Tax Appeal No. 89806 of 2018

(Arising out of Order-in-Original No. MUM/CGST-MW/COMMR/21/SP/2018-19 dated 31.08.2018 passed by Commissioner of CGST, Mumbai West.)

Mr. Punamchand Dularam KulariaAppellant

VERSUS

Commissioner of CGST, Mumbai WestRespondent

APPEARANCE:

None for the Appellant

Shri Onil Shivadikar, 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/85650 / 2021

Date of Hearing: 02.03.2021

Date of Decision: 02.03.2021

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 Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawn.

(Pronounced in the open court)

(Sanjiv Srivastava)
Member (Technical)

(Dr. Suvendu Kumar Pati)
Member (Judicial)

Prasad