

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

Service Tax Appeal No. 85122 of 2019

(Arising out of Order-in-Original No. 63-66/COMMR/(Dr.KNR)/CGST&CEX/MC/2018-19 dated 15.10.2018 passed by Commissioner of CGST & CX, Mumbai Central).

M/s. HDFC Standard Life Insurance Co. Ltd. **Appellant**
13th floor, Lodha Excelus, NM Joshi Road,
Apollo Mills Compound, Mahalaxmi, Mumbai 400011.

Vs.

C.C.G.S.T., Mumbai Central **Respondent**
4th floor, C.Ex. Building,
Churchgate, Mumbai 400 020.

Appearance:

None for the Appellant
Shri Onil Shivdikar, 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/86103/2021**

Date of Hearing: 31.03.2021
Date of Decision: 31.03.2021

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 Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawn.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