

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

Service Tax Appeal No. 85317 of 2019

(Arising out of Order-in-Appeal No. NA/GSTA-III/MUM/184/18-19 dated 25.07.2018 passed by Commissioner (Appeals)-III CGST & CX, Mumbai).

Nirmala Kantilal Gowani

Appellant

Unit No.2, Ground floor, Trade Centre,
Kamala Mills Compound, SB Marg,
Lower Parel, Mumbai 400 013.

Vs.

C.C.G.S.T., Mumbai Central

Respondent

4th floor, C.Ex. Building,
Churchgate, Mumbai 400 020.

Appearance:

Shri Rishabh Jain, C.A., 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/86107/2021**

Date of Hearing: 31.03.2021

Date of Decision: 31.03.2021

PER: BENCH

When the matter was called for hearing today, the learned CA for the appellant submits that they have 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 Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawn.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)