

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

REGIONAL BENCH - COURT NO. 02

Excise Miscellaneous Application (CROSS) No. 85099 of 2019

(on behalf of Appellant)

Excise Appeal No. 89436 of 2018

(Arising out of Order-in-Appeal No. NA-GST-A-III-MUM-21-22-18-19 dated 23.04.2018 passed by Commissioner of C.C.G.ST, Mumbai Central)

Rajiv G. Agarwal

.....Appellant

VERSUS

C.C.G.ST., Mumbai Central

.....Respondent

Appearance :

Shri Rajesh Ostwal, Advocate for the Appellant

Shri Nitin Ranjan, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86234/2021

Date of Hearing : 07.04.2021

Date of Decision : 07.04.2021

PER : BENCH

When the matter was called for hearing today, the Ld. Advocate for the appellant 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. Cross-objection also disposed of.

(Dictated and pronounced in the open court)

**(S.K. Mohanty)
Member (Judicial)**

**(P. Anjani Kumar)
Member (Technical)**