

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

REGIONAL BENCH - COURT NO. 01

Service Tax Appeal No. 88639 of 2018

(Arising out of Order-in- Appeal No. IM/CGST/A-I/MUM/32/17-18 dated 27.04.2018 passed by Commissioner of Central Tax (Appeals-I), Mumbai)

Seth Constructions

.....Appellant

VERSUS

**Commissioner of CGST,
Mumbai South**

.....Respondent

Appearance:

None for the Appellant

Shri D.M. Shinde, 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/86592/2021

Date of Hearing : 29/07/2021

Date of Decision : 29/07/2021

PER : BENCH

When the matter was called for hearing today, the Ld. Authorized Representative 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 withdrawal.

(Dictated and pronounced in the open court)

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

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