

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

REGIONAL BENCH – COURT NO. II

Service Tax Appeal No. 86362 of 2019

(Arising out of Order-in-Appeal No. IM/CGST/A-I/MUM/431/18-19 dated 21.02.2019 passed by the Commissioner of Central Tax (Appeals-I), Mumbai.)

M/s. Tata Consultancy Services Ltd.Appellant

VERSUS

**Commissioner of CGST & Central
Excise, Mumbai South**Respondent

APPEARANCE:

Shri Aman Haria, Advocate for the Appellant

Shri Dilip Shinde, 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/86921 / 2021

Date of Hearing: 27.09.2021

Date of Decision: 27.09.2021

PER: BENCH

When the matter was called for hearing today, learned Counsel 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 Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawn.

(Pronounced in the open court)

**(Sanjiv Srivastava)
Member (Technical)**

**(Dr. Suvendu Kumar Pati)
Member (Judicial)**

Prasad