

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

REGIONAL BENCH – COURT NO. II

Service Tax Appeal No. 89721 of 2018

(Arising out of Order-in-Appeal No. NVK-198-RGD-2018 dated 31.08.2018 passed by the Commissioner of CGST & CX (Appeals), Raigad.)

M/s. Aditya Birla Finance Ltd.Appellant

VERSUS

Commissioner of CGST, Mumbai SouthRespondent

APPEARANCE:

Shri Abhishek Rastogi, Advocate with
Shri Pratyush Saha, 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/86927 / 2021

Date of Hearing: 28.09.2021
Date of Decision: 28.09.2021

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 Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawn.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