

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
WEST ZONAL BENCH AT MUMBAI**

REGIONAL BENCH - COURT NO. 01

Service Tax Appeal No. 85119 of 2016

(Arising out of Order-in-Original No.38-40/STC-IV/MRRR/2015-16 dated 28.10.2015 passed by Commissioner of Service Tax IV, Mumbai)

M/s. Laxmi Diamond Pvt. Ltd.

.....Appellant

EW-2200, 2nd Floor, Bharat Diamond Bourse,
Bandra Kurla Complex, Bandra (East)
Mumbai-400051

VERSUS

Commissioner of Service

.....Respondent

Tax-IV, Mumbai

12th Floor, Lotus Infocenter,
Parel Station Road,
Parel (E) – 400012

WITH

Service Tax Appeal No. 85120 of 2016

(Arising out of Order-in-Original No.38-40/STC-IV/MRRR/2015-16 dated 28.10.2015 passed by Commissioner of Service Tax IV, Mumbai)

M/s. Laxmi Diamond Pvt. Ltd.

.....Appellant

EW-2200, 2nd Floor, Bharat Diamond Bourse,
Bandra Kurla Complex, Bandra (East)
Mumbai-400051

VERSUS

Commissioner of Service Tax-IV,

.....Respondent

Mumbai

12th Floor, Lotus Infocenter,
Parel Station Road,
Parel (E) – 400012

Appearance:

None for the Appellant

Shri S.K. Hatangadi, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. RAJU, MEMBER (TECHNICAL)

FINAL ORDER NO. A/87278-87279/2021

Date of Hearing : 06.12.2021

Date of Decision : 06.12.2021

PER : S.K. MOHANTY

When the matter was called for hearing today, the learned AR for Revenue submitted 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)

(Raju)
Member (Technical)

HK