

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 85396 of 2017

(Arising out of Order-in-Appeal No. MUM-SVTAX-002-APP-578-16-17 dated 30.11.2016 passed by the Commissioner (Appeals), Service Tax-II Mumbai.)

FL Smidh Pvt. Ltd.

.... Appellant

(Formerly Bhagwati Designs Pvt. Ltd.)
i-Think Techno Campus, A Wing, 6th Floor, Office No.2,
Off: Pokhan Road, Behind TCS,
Thane – 400 607.

Versus

Commissioner of Service Tax, Mumbai-II

.... Respondent

Commissionerate, No.115, New Central Excise Building,
MK Road, Churchgate, Mumbai – 400 020.

Appearance:

None for the Appellants

Shri S.B.P. Sinha, Authorized Representative for the Respondent

CORAM:

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

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86681/2024

Date of Hearing: 25.10.2024

Date of Decision: 25.10.2024

Per: S.K. MOHANTY

When the matter was called for hearing today, the Ld. Authorized Representative for the respondent submitted that the appellant has opted under the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019 and to that effect, has also issued with the SVLDRS-4 Certificate Nos. L090320SV400389 dated 09.03.2020. Since the issue has already been settled under the said scheme, the appeals are accordingly dismissed as deemed withdrawal.

(Dictated and pronounced in open court)

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

**(M.M. Parthiban)
Member (Technical)**