

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

**WEST ZONAL BENCH**

**SERVICE TAX APPEAL NO: 87068 OF 2018**

[Arising out of Order-in-Original No: MUM/CGST-MW/COMMR/38-39/2017-18 dated 28<sup>th</sup> February 2018 passed by the Commissioner of Central GST, Mumbai West.]

**Platinum Guild India Pvt Ltd**

Notan Classic, 3<sup>rd</sup> Floor, 114 Turner Road  
Bandra (W), Mumbai - 400050

*... Appellant*

*versus*

**Commissioner of CGST**

**Mumbai West**

Mahavir Jain Vidyalaya, CD Burfiwala Marg  
Juhu Galli, Andheri (W), Mumbai - 400058

*...Respondent*

**APPEARANCE:**

Shri Ashutosh Shukla, Chartered Accountant for the appellant

Shri Aditya Singh Parihar, Superintendent (AR) for the respondent

**CORAM:**

**HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)**

**HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)**

**FINAL ORDER NO: 85238/2025**

DATE OF HEARING: 19/02/2025

DATE OF DECISION: 19/02/2025

**PER: CORAM**

On behalf of appellant it is submitted that the appellant had  
sought coverage under Sabka Vishwas (Legacy Dispute Resolution)

Scheme, 2019 and furnished final discharge certificate issued by the competent authority.

2. Accordingly, in conformity with section 127(6) of Finance Act 2019, the appeal is dismissed as deemed to be withdrawn.

*(Dictated and Pronounced in Open Court)*

**(AJAY SHARMA)**  
***Member (Judicial)***

**(C J MATHEW)**  
***Member (Technical)***

*\*/as*