

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

REGIONAL BENCH

EXCISE APPEAL NO: 87981 OF 2018

[Arising out of Order-in-Appeal No: GOA-EXCUS-000-APP-139 to 141-2017-18 dated 27/02/2018 passed by the Commissioner of GST & Customs (Appeals), Goa.]

Arjundas Doyal

Arjundas Associates

1 Sadanand Niwas, Opp: Police Station

Carves Road, Jogeshwari East, Mumbai - 400060

... ***Appellant***

versus

Commissioner of Central GST

Goa

GST Seva Kendra, Plot No.6, ICE House

Panaji, Goa

...***Respondent***

WITH

EXCISE APPEAL NO: 89049 OF 2018

[Arising out of Order-in-Appeal No: GOA-EXCUS-000-APP-139 to 141-2017-18 dated 27/02/2018 passed by the Commissioner of GST & Customs (Appeals), Goa.]

Premchand Doyal

Arjundas Associates

1 Sadanand Niwas, Opp: Police Station

Carves Road, Jogeshwari East, Mumbai - 400060

... ***Appellant***

versus

Commissioner of Central GST

Goa

GST Seva Kendra, Plot No.6, ICE House

Panaji, Goa

...***Respondent***

APPEARANCE:

Shri Viraj Reshamwala, Advocate for the appellants

Shri Rajiv Ranjan, Assistant Commissioner (AR) for the respondent

CORAM:

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

FINAL ORDER NO: 85884-85885/2026

DATE OF HEARING: 08.07.2026
DATE OF DECISION: 08.07.2026

PER: S.K. MOHANTY

When the matter was called for hearing today, Learned Advocate submitted that the appellants had opted under the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019 and to that effect, has also submitted the SVLDRS-4 Certificate dated 25.02.2020. Learned Authorized Representative appearing for Revenue has also stated that the issue has been resolved under the Scheme of 2019. 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)