

**Customs, Excise & Service Tax Appellate Tribunal
West Zonal Bench At Ahmedabad**

REGIONAL BENCH- COURT NO.3
Excise Appeal No. 10249 of 2019

(Arising out of OIA-BHV-EXCUS-000-APP-268-269-2018-19 dated 11/09/2018 passed by
Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-RAJKOT)

Narendrabhai Jayantilal Shah

.....Appellant

M/S Sheth Ship Breaking Corporation
Plot No 10, Ship Breaking Yard, Sosiya
Bhavnagar, Gujarat

VERSUS

C.C.E. & S.T.-Bhavnagar

.....Respondent

Plot No.6776/B-1...Siddhi Sadan, Narayan Upadhyay Marg,
Beside Gandhi Clinic, Near Parimial Chowk, Bhavnagar, Gujarat-364001

APPEARANCE:

None appeared for the Appellant

Shri Vinod Lukose, Superintendent (AR) for the Respondent

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. RAMESH NAIR
 HON'BLE MEMBER (TECHNICAL), MR. RAJU**

Final Order No. A/ 10640 / 2021

DATE OF HEARING: 23.02.2021

DATE OF DECISION: 23.02.2021

RAMESH NAIR

The concerned Commissionerate of Central Goods and Service Tax submitted a list of cases including the present case which have been settled under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and discharge certificate has been issued.

2. Considering this position, we find that since the case has been settled under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.

3. Accordingly, the appeal is disposed of as withdrawn.

(Dictated & Pronounced in the open court)

**(RAMESH NAIR)
MEMBER (JUDICIAL)**

**(RAJU)
MEMBER (TECHNICAL)**