

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

REGIONAL BENCH- COURT NO.3

Excise Appeal No.10809 of 2019

(Arising Out of OIA-BHV-EXCUS-000-APP-268-269-2018-19 Dated 14/09/2018 Passed By
Commissioner (Appeals) Commissioner of Central Excise, Customs and Service Tax-
RAJKOT(APPEAL))

Sheth Ship Breaking Corporation

PLOT NO-100, SHIP BREAKING YARD,
SOSIYA, BHAVNAGAR-GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T., Bhavnagar

PLOT NO.6776/B-1...SIDDHI SADAN, NARAYAN UPADHYAY MARG,
BESIDE GANDHI CLINIC, NEAR PARIMIAL CHOWK,
BHAVNAGAR, GUJARAT-364001

.....Respondent

APPEARANCE:

None appeared for the Appellant

Shri Vinod Lukose, Superintendent (AR) for the Respondent

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

Final Order No. A/ 10695 /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Vishwas (Legacy Dispute Resolution) Scheme 2019, the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.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 Accordingly, the appeal is disposed of as withdrawn.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)**