

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

REGIONAL BENCH- COURT NO.3
Excise Appeal No.11264 of 2016

(Arising out of OIA-AHM-SVTAX-000-APP-157-15-16 dated 22/03/2016 passed by
Commissioner of Service Tax-SERVICE TAX - AHMEDABAD)

Black Pearl Shipping And Logistics

.....Appellant

105/1337, Uday Apartments,
Near New Telephone Exchange, Naranpura,
Ahmedabad, Gujarat

VERSUS

C.S.T.-Service Tax – Ahmedabad

.....Respondent

7 Th Floor, Central Excise Bhawan, Nr. Polytechnic
Central Excise Bhawan, Ambawadi,
Ahmedabad, Gujarat-380015

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/ 12146 /2021

DATE OF HEARING: 10.06.2021
DATE OF DECISION: 10.06.2021

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(Legacy Dispute Resolution) Scheme, 2019 the appeal lying pending in this tribunal shall be deemed to have been withdrawn in terms of section 127(6) of Chapter V of Finance (No.2) Act, 2019.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 Accordingly, the appeal is disposed of as withdrawn.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