

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

REGIONAL BENCH-COURT NO. 1

EXCISE APPEAL NO. 10652 OF 2018-SMC

(Arising out of Order-in-Appeal No CCESA-SRT-APPEALS-PS-145-146-2017-18 dated 30.10.2017 passed by Commissioner (Appeals), Central Excise & CGST -SURAT-I)

Sumita Tex Spin Pvt Limited

.....Appellant

Survey No.187/4/1/1,
Village - Surangi, SILVASSA,
DADRA & NAGAR HAVELI 396230

VERSUS

**Commissioner, Central Goods &
Service Tax & Central Excise, Surat**

.....Respondent

New Central Excise Building,
Oppo. Gandhi Baug,
Chowk Bazaar, Surat - 395001

With

EXCISE APPEAL NO. 10653 OF 2018-SMC

(Arising out of Order-in-Appeal No CCESA-SRT-APPEALS-PS-145-146-2017-18 dated 30.10.2017 passed by Commissioner (Appeals), Central Excise & CGST -SURAT-I)

Tarachand Chaudhary

.....Appellant

Authorised Signatory, M/s. Sumita Tex Spin Pvt Ltd.
Survey No. 187/4/1/1, Village- Surnagi, Khadoli- Surnagi Road,
SILVASSA, DADRA & NAGAR HAVELI

VERSUS

COMMISSIONER OF C.E & S.T.-Silvasa

.....Respondent

4th floor, Adarsh Dham Building, Vapi Daman Road Vapi
Opp. Old Town Police Station
VAPI, Gujarat

APPEARANCE:

Shri Mohit Raval, Advocate appeared for the Appellant
Shri Sarjeet Kumar, Superintendent (AR) appeared for the Respondent

CORAM:

HON'BLE MEMBER (TECHNICAL), MR. SATENDRA VIKRAM SINGH

FINAL ORDER NO. 10188-10189/2026

DATE OF HEARING /DECISION: 12.03.2026

SATENDRA VIKRAM SINGH

Learned Advocate submits copy of SVLDRS-4 certificate dated 08.05.2020 issued in the case of M/s. Sumita Tex Spin Pvt Ltd, Silvassa (Appellant No. 1) and mentions that the dispute with the department which was related to SCN dated 01.05.2013 has been settled. He mentions that the

Adjudicating authority vide order dated 30thMay,2014 had confirmed duty demand of Rs.15,36,327/- along with interest and equal penalty. From the copy SVLDR-1 form, also submitted by appellant, it is found that the details are matching with OIO. The appellant has availed the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and settled their dispute.

2. Learned Advocate also submits copy of SVLDRS-4 certificate dated 08.05.2020 in the case of Shri Tarachand Chaudhary (Appellant No. 2) on whom a penalty of Rs.1,50,000/- was imposed by the Adjudicating authority vide order-in-original dated 30thMay,2014. Under the scheme, dispute pertaining to co-noticees were also allowed to be settled subject to certain conditions. Since, dispute against Shri Tarachand Chaudhary has also been settled by way of issue of SVLDRS-4 certificate, the appeal filed by the appellant No.2 has also become infructuous.

3. Learned AR has no objection.

4. As both the disputes have already been settled under SVLDRS, 2019, the appeals filed by the respective appellants have infructuous, hence, are dismissed.

(Dictated and pronounced in the open court)

(SATENDRA VIKRAM SINGH)
MEMBER (TECHNICAL)