

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

REGIONAL BENCH - COURT NO. I

**Excise Appeal No. 330 of 2011**

[Arising out of Order-in-Original No. 40/2010 dated 27.12.2010 passed by the  
Commissioner, Central Excise-III]

**Big Bags India Pvt Ltd**

Unit 5, No. 116-117, Magadi Main Road,  
Machohalli Village, Viswaneedam Post,  
Bangalore - 560091

**.....Appellant**

*VERSUS*

**Commissioner of C.E., Bangalore-III**

P.B. No. 5400, Queens Road,  
Central Revenue Building,  
Bangalore - 560001

**.....Respondent**

**APPEARANCE:**

Present for the Appellant: Ms. Lakshmi G.K., C.A.

Present for the Respondent: Sh. H. Jayathirtha, Authorized Representative

**CORAM:**

**HON'BLE Dr. D. M. MISRA, MEMBER (JUDICIAL)**

**HON'BLE Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 20595/2023**

DATE OF HEARING: 20.06.2023

DATE OF DECISION: 20.06.2023

**PER D. M. MISRA**

The learned Chartered Accountant appearing on behalf of the appellant submits that they have availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The learned Authorised Representative for the Department has submitted that the said Scheme has been accepted by the Department and discharge

Certificate in Form-4 has also been issued by the Designated Committee, which is placed on record. Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in the open court)

**(D. M. MISRA)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

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