

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL**  
1st Floor, WTC Building, FKCCI Complex, K. G. Road,  
BANGLORE-560009

**COURT-I**

Central Excise Appeal No.20161, 20163, 20165, 20167,  
20168/2018

*[Arising out of the Order-in-Appeal No. CLT-EXCUS-000-APP-212-  
2016-2017 dated 23.10.2017 passed by the Commissioner of  
Central Excise, (Appeals), Cochin.]*

**M/s. P. L. Agro Technologies Ltd.**

Melattur, Malappuram;  
Registered Office at:  
P.L. Agro Technologies Ltd.  
38/1402, Ayyanattu Lane,  
Chandrathil Road, Edappally,  
Cochin – 682 024.

**....Applicants**

**Vs.**

**The Commissioner of Central Tax and  
Central Excise**

C.R. Building,  
I.S. Press Road,  
Kochi – 682 018.

**....Respondents**

**Appearance:**

None

**....For  
Applicants**

**Vs.**

Mr. Neeraj Kumar,  
Superintendent (AR)

**.... For  
Respondents**

**CORAM:**

**Hon'ble MR. P. A. AUGUSTIAN, MEMBER (JUDICIAL)**  
**Hon'ble Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**Date of Hearing: 04-07-2023**  
**Date of Decision: 04-07-2023**

**FINAL ORDER No. 20657 – 20660, 20661 of 2023**

**Per : AS PER BENCH**

None for the appellant. Appellants have submitted that they have availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. 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 Consequently, the present appeals are dismissed as deemed to have been withdrawn.

*(Order dictated and pronounced in open court)*

**(P. A. AUGUSTIAN)  
MEMBER (JUDICIAL)**

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

Nihal