

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

REGIONAL BENCH - COURT NO. 2

Central Excise Appeal No. 20081 of 2016

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-156 to
163-15-16 dated 27.10.2015 passed by the Commissioner of Central
Excise, Customs & Service Tax (Appeals) Cochin]

M/s. Eastern Retreads Pvt. Ltd.

Vazhakulam
Muvattupuzha
Cochin - 686 670

Appellant(s)

VERSUS

**Commissioner of Central Excise,
Customs and Service Tax, Cochin**

C.R. Building, I.S. Press Road
Ernakulam
Cochin - 682 018

Respondent(s)

APPEARANCE:

Mr. Aryaman G., Advocate for the Appellant
Ms Money Jain, Joint Commissioner (AR) for the Respondent

**CORAM: HON'BLE P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MR. PULLELA NAGESWARA RAO,
MEMBER (TECHNICAL)**

Final Order No. 21267/ 2025

DATE OF HEARING: 18.08.2025
DATE OF DECISION: 18.08.2025

PER : P.A. AUGUSTIAN

Learned Advocate for the appellant submits that they have availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. Learned AR for the Department has submitted that the availment of the 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the present appeal is dismissed as deemed to have been withdrawn.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 open court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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