

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

REGIONAL BENCH - COURT NO. 2

Central Excise Appeal No. 20410 of 2018

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-216-2017 dated 22.09.2017 passed by the Commissioner of Central Tax & Central Excise (Appeals), Cochin.)

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

35/118, Omanalayam, Palarivattom,
Cochin – 682 025.

.....**Appellant(s)**

Versus

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

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

.....**Respondent(s)**

WITH

(i) Central Excise Appeal No. 20412 of 2018

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-219-2017 dated 22.09.2017 passed by the Commissioner of Central Tax & Central Excise (Appeals), Cochin.)

(ii) Central Excise Appeal No. 20413 of 2018

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-220-2017 dated 22.09.2017 passed by the Commissioner of Central Tax & Central Excise (Appeals), Cochin.)

(iii) Central Excise Appeal No. 20417 of 2018

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-271-2017 dated 10.11.2017 passed by the Commissioner of Central Tax & Central Excise (Appeals), Cochin.)

APPEARANCE:

None for the Appellant.

Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Respondent.

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pallela Nageswara Rao, Member (Technical)

Final Order Nos. 21425 – 21428 /2025

Date of Hearing: 29.08.2025.

Date of Decision: 29.08.2025.

Per : Pullela Nageswara Rao

None for the appellant. Learned AR for the Department submitted that the appellant has availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019, which 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 Consequently, the present appeals are dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

(P.A.Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

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