

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

REGIONAL BENCH - COURT NO. 1

**Central Excise Appeal No. 21782 of 2017**

(Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-190-2017 dated 27.07.2017 passed by the Commissioner of Central Tax and Central Excise (Appeals), Cochin.)

**M/s. Natural Wood and Veneers Pvt.  
Ltd.**

Vettickal, Mulanthuruty,  
Ernakulam – 682 314.

Appellant(s)

*VERSUS*

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

C.R. Building, I.S. Press Road,  
Cochin – 680 018.

Respondent(s)

**APPEARANCE:**

Shri Cherian Punnoose, Advocate for the Appellant.

Shri M.A. Jithendra, Asst. Commissioner (AR) for the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MRS. R. BHAGYA DEVI, MEMBER  
(TECHNICAL)**

**FINAL ORDER NO. 22019 /2025**

DATE OF HEARING: 17.12.2025

DATE OF DECISION: 17.12.2025

**PER: DR. D.M. MISRA**

Heard both sides. Learned advocate for the appellant has submitted that they have filed Form SVLDRS – 1 to settle the case under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 on 30.12.2019. Consequently, after examining the case, Form SVLDRS-3 was issued by the designated Committee

directing them to make payment of Rs.79,244.70 on 28.02.2020. Subsequently, the appellant had paid the directed amount on 17.03.2020. He submits that, therefore, in view of Section 127 (6) of Finance Act, 2019, the appeal before the Tribunal be deemed to have been withdrawn. Learned Authorised Representative (AR) for the Revenue does not dispute the payment. Consequently, the appeal is deemed to have been withdrawn.

(Dictated and pronounced in Open Court)

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

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

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