

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 40064 of 2018

(Arising out of Order-in-Appeal No. 38/2017 SLM-CEX dated 14.09.2017 passed by the Commissioner of G.S.T. and Central Excise (Appeals), Coimbatore, Circuit Office @Salem Commissionerate, No.1, Foulke's Compound, Anai Road, Salem – 636 001)

M/s. Roca Bathroom Products (P) Limited, : **Appellant**
R-11, SIPCOT Industrial Growth Centre,
Perundurai, Erode – 638 052

VERSUS

The Commissioner of G.S.T. and Central Excise, : **Respondent**
Salem Commissionerate,
No. 1, Foulke's Compound, Anai Road,
Salem – 636 001

WITH

Excise Appeal No. 40694 of 2018

(Arising out of Order-in-Appeal No. 426/2017 (CTA-II) dated 29.12.2017 passed by the Commissioner of G.S.T. and Central Excise (Appeals-II), Newry Towers, 2054/1, II Avenue, 12th Main Road, Anna Nagar, Chennai – 600 040)

M/s. Roca Bathroom Products (P) Limited, : **Appellant**
L-5, Phase II, Mambakkam Village,
Sriperumbudur, Chennai – 602 105

VERSUS

The Commissioner of G.S.T. and Central Excise, : **Respondent**
Chennai Outer Commissionerate,
Newry Towers, No. 2054/1, II Avenue,
12th Main Road, Anna Nagar,
Chennai – 600 040

APPEARANCE:

Shri. M.N. Bharathi, Advocate for the Appellant

Ms. T. Usha Devi, Authorized Representative (A.R.) for the Respondent

CORAM:

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER NOS. 41594-41595 / 2019

DATE OF HEARING: 29.11.2019

DATE OF DECISION: 29.11.2019

Shri. M.N. Bharathi, Ld. Advocate appearing for the assessee-appellants, submits that the appellants have filed Acknowledgement/Declaration(s) under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019. He also submitted that once applications are filed for availing the benefit of the SVLDR Scheme, the present appeals are to be deemed as withdrawn in terms of Section 127 (6) of the Finance Act, 2019.

2. The Acknowledgement/Declaration(s) filed by the appellants under the SVLDR Scheme, 2019 are taken on record.

3. In the light of the above, the appeals are dismissed as withdrawn with the liberty, however, to the appellants to approach this forum in case its Declarations under the SVLDR Scheme are rejected for any reason.

(Operative part of the order was pronounced in open court)

Sd/-

(P. DINESHA)
MEMBER (JUDICIAL)

Sdd