

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

REGIONAL BENCH - COURT NO. – III

**Excise Appeal No. 40860 of 2016**

(Arising out of Order-in-Appeal No. 50/2015 SLM-CEX dated 30.10.2015 passed by the Commissioner of Central Excise (Appeals-I Coimbatore) Circuit Office @ Salem Commissionerate.

**M/s. Moorthy Rock Drillers.,**

102/F-2, Sanakri Main Road  
Seetharamapalayam  
Tiruchengode- 637 209.

**Appellant**

VERSUS

**The Commissioner of Central Excise**

Foulkes Compound  
Anai Road, Salem 636 001.

**Respondent**

**APPEARANCE:**

None for the Appellant

Shri. L. Nanda Kumar, Assistant Commissioner (AR) for the Respondent

**CORAM:**

**HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)**

**HON'BLE SHRI. ANIL G SHAKKARWAR, MEMBER (TECHNICAL)**

Final Order No. **40759 / 2020**

Date of Hearing: 05.03.2020

Date of Decision: 05.03.2020

**Per Bench**

It is submitted that the appellant has availed the scheme under Sabka Vishwas. They have been issued discharge certificate as per Form – 4. Hence the appeal is dismissed.

(Dictated and pronounced in open court)

**(SULEKHA BEEVI C.S.)**

Member (Judicial)

**(ANIL G. SHAKKARWAR)**

Member (Technical)

Rkp