CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

Regional Bench – Court No. III

Service Tax Application No.42110 of 2018
(filed by appellant)
and

Service Tax Appeal No.40994 of 2015

(Arising out of Order-in-Appeal No.6/2015 dated 5.2.2015 passed by the Commissioner of Central Excise (Appeals-I), Salem)

The Commissioner : **Appellant**
Idappadi Municipality,
Idappadi 637 101,
Salem.

VERSUS

The Commissioner of GST & CE, **: Respondent**
No.1, Foulks Compound, Anai Medu
Salem 636 001

Service Tax Application No.42111 of 2018
(filed by appellant)
and

Service Tax Appeal No.41008 of 2015

(Arising out of Order-in-Appeal No.56/2015-ST dated 10.4.2015 passed by the Commissioner of Central Excise (Appeals-I), Salem)

The Commissioner : **Appellant**
Idappadi Municipality,
Idappadi 637 101,
Salem.

VERSUS

The Commissioner of GST & CE,
No.1, Foulks Compound, Anai Medu
Salem - 636 001 **: Respondent**

APPEARANCE:

Shri R. Sai Prasanth, Advocate (Proxy for Shri S. Kannapan, Advocate)
For the Appellant

Shri Arul C.Durairaj, Superintendent (AR)
For the Respondent

CORAM : HON'BLE MS. SULEKHA BEEVI C.S., MEMBER (JUDICIAL)
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40823-40824 / 2020

DATE OF HEARING: 28.10.2020

DATE OF DECISION: 28.10.2020

PER BENCH

The above appeals were disposed as files closed for statistical purpose as Final Order No.42125-42128/2018 dt. 19.07.2018. However, they have reopened for the reason that the appellant has opted for Sabka Viswas Scheme.

It is submitted that the appellants have availed the scheme under Sabka Vishwas. They have been issued discharge certificate as per Form – 4. Hence the appeals are dismissed. MAs (ROA) stand disposed.

(Dictated and pronounced in open court)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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