

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.42290 of 2017

(Arising out of Order-in-Appeal No.46/2017-ST dt.18.08.2017 passed by Commissioner of GST and Central Excise (Appeals), Coimbatore @ Salem No.1, Foulks Compound, Anai Road, Salem - 636 001)

M/s.V.S.Associates

39/19, Naine Street,
Attur - 636 102

Appellant

Vs

Commissioner of GST & Central Excise

No.1, Foulks Compound, Anai Road, Salem - 636 001

Respondent

APPEARANCE:

For the Appellant : Sh.R.Balagopal, Consultant

For the Respondent : Sh. M.Jagan Babu, AC (AR)

CORAM :

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

HON'BLE SH.P.ANJANI KUMAR, MEMBER(TECHNICAL)

DATE OF HEARING :26.10.2020

DATE OF DECISION :26.10.2020

FINAL ORDER No. 40862/2020

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 court)

**(SulekhaBeevi C.S.)
Member (Judicial)**

**(P.Anjani Kumar)
Member (Technical)**

Vsr