

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.42560 of 2017

(Arising out of Order-in-Appeal No.83/2017 dt.21.09.2017 passed by Commissioner of GST & Central Excise (Appeals), No.1, Williams Road, Cantonment, Tiruchirapalli - 620 001)

Loyal Retreads

No.254, K.P.Nagar, Erode Main Road,
Reddypalayam Bus Stop, Athur Post, , Karur-639 002

Appellant

Vs

Commissioner of GST & Central Excise

Tiruchirapalli - 620 001

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. 40861/2020

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