

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.521 of 2012

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-117-12 dt.22.05.2012 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals), Coimbatore)

M/s.United Enterprises

No.11, Hindustan Avenue, Nava India Road,
Coimbatore - 641 028.

Appellant

Vs

Commissioner of Service Tax

Coimbatore

Respondent

APPEARANCE:

For the Appellant : Sh.R.Balagopal, Consultant

For the Respondent : Sh. S.Balakumar, AC (AR)

CORAM :

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

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

DATE OF HEARING :27.10.2020

DATE OF DECISION :27.10.2020

FINAL ORDER No. 41142/2020

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