

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.42513 of 2018

(Arising out of Order-in-Appeal No.142/2018-ST dt.24.08.2018 passed by Commissioner of GST & Central Excise (Appeals) Coimbatore, Circuit Office @ Salem Commissionerate, No.1, Foulke's Compound, Anai Road, Salem - 636 001.

M/s.Universal Conveyors

No.24/27, Rajeswari Industrial Layout, SIPCOT, Hosur-635 126
Vs

Appellant

Commissioner of GST & Central Excise,

No.1, Foulke's Compound, Anai Road, Salem - 636 001.

Respondent

APPEARANCE:

For the Appellant : Sh.R.Balagopal, Advocate

For the Respondent : Sh.Arul C Durairaj, Superintendent

CORAM :

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

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

DATE OF HEARING :29.10.2020

DATE OF DECISION :29.10.2020

FINAL ORDER No. 41196/2020

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