

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 42765 of 2018

(Arising out of Order-in-Appeal No. 150/2018 SLM-CEX dated 17.09.2018 passed by the Commissioner of G.S.T. and Central Excise (Appeals), Coimbatore, Circuit Office at Salem Commissionerate, No.1, Foulk's Compound, Anai Road, Salem – 636 001)

M/s. V. Ramasamy Naidu & Brothers,
No. 8/98, Mettu Street, Ulipuram Post,
Gangavalli Taluk, Salem District

: Appellant

VERSUS

The Commissioner of G.S.T. & Central Excise,
Salem Commissionerate,
No.1, Foulk's Compound, Anai Road, Salem – 636 001

: Respondent

APPEARANCE:

Shri V. Ramasamy, Partner for the Appellant

Ms. K. Komathi, Authorized Representative (A.R.) for the Respondent

CORAM:

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

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

FINAL ORDER NO. 40035 / 2021

DATE OF HEARING: 12.01.2021

DATE OF DECISION: 12.01.2021

Order : Per Bench

The Department has filed letter in C.No. IV/16/3/2020-C(AR) dated 03.12.2020 before the Registry along with list of cases, submitting that the cases have been closed as the assessee has opted for the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The above case is also included in the said list. The assessee has conceded to this.

2. As the matter is closed, the appeal is dismissed.

(Dictated and pronounced in open court)

Sd/-
(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

Sd/-
(P. ANJANI KUMAR)
MEMBER (TECHNICAL)