

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.42518 of 2017

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-237-17 dt.15.09.2017 passed by Commissioner of GST & Central Excise (Appeals), 6/7, A.T.D.Street, Race Course Road, Coimbatore – 641 018)

Kotagiri Town Panchayat,
No.12, Kothagiri, The Nilgiris - 643 217

Appellant

Vs

**Commissioner of Customs,
Central Excise and ST (Appeals-I)**
6/7, A.T.D.Street, Race Course Road, Coimbatore – 641 018.

Respondent

WITH

Service Tax Appeal No.42519 of 2017

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-236-17 dt.15.09.2017 passed by Commissioner of GST & Central Excise (Appeals), 6/7, A.T.D.Street, Race Course Road, Coimbatore – 641 018)

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Appellant

Vs

**Commissioner of Customs,
Central Excise and ST (Appeals-I)**
6/7, A.T.D.Street, Race Course Road, Coimbatore – 641 018.

Respondent

APPEARANCE:

For the Appellant : Sh.N.Maruthachala Moorthy, Auditor
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 : 11.01.2021
DATE OF DECISION: 11.01.2021

FINAL ORDER No. 40535-40536/2021

PER BENCH

The Department has filed letter 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 SABKA

VISHWAS scheme. The above cases also are included in the said list. The assessee has conceded to this. As the matter is closed, the appeals are dismissed.

(dictated and pronounced in court)

(SulekhaBeevi C.S.)
Member (Judicial)

(P.Anjani Kumar)
Member (Technical)

Vsr