

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.42704 of 2018

(Arising out of Order-in-Appeal No.148/2018 - ST dt.17.09.2018 passed by Commissioner of GST & Central Excise (Appeals), Circuit Office @ Salem Commissionerate, No.1, Foulks Compound, Anai Road, Salem - 636 001)

Lakshmi Enterprises

309, Thiruv Goundanur Bye Pass, Salem - 636 005

Appellant

Vs

Commissioner of Central Excise

No.1, Foulks Compound, Anai Road, Salem - 636 001

Respondent

APPEARANCE:

For the Appellant : Sh.K Sankaranarayanan, Advocate
For the Respondent : Ms.K.Komathi, ADC (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. 40591/2021

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