

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

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 41570 of 2018

(Arising out of Order-in-Appeal No. 119/2018 (CTA-I) dated 16.03.2018 passed by the Commissioner of G.S.T. and Central Excise (Appeals-I), 26/1, Mahatma Gandhi Marg, Nungambakkam, Chennai – 600 034)

M/s. East Coast Acetylene (P) Ltd.,
Pondy – Villupuram Road, Thiruvandarkoil,
Puducherry – 605 102

: Appellant

VERSUS

The Commissioner of G.S.T. and Central Excise,
No.14, Municipal Street, Azeez Nagar, Reddiarpalayam,
Puducherry – 605 010

: Respondent

APPEARANCE:

Shri R. Vijayaraghavan, Advocate for the Appellant

Ms. Sridevi Taritla, 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. 40521 / 2021

DATE OF HEARING: 15.01.2021

DATE OF DECISION: 15.01.2021

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)

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

RKP