

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 42131 of 2013

(Arising out of Order-in-Appeal No. 57/2013 dated 28.06.2013 passed by the Commissioner of Central Excise (Appeals), Central Revenue Building, Lal Bahadur Shastri Marg, Madurai – 625 002)

M/s. Cardamom Planters Association,
No. 246, Paramasivan Kovil Street,
Bodinayakanur – 625 513

: Appellant

VERSUS

The Commissioner of Central Excise & Service Tax, : **Respondent**
Madurai Commissionerate,
Lal Bahadur Shastri Marg, C.R. Buildings, Madurai – 625 002

APPEARANCE:

Shri N.K. Bharath Kumar, Consultant for the Appellant

Shri Arul C. Durairaj, Authorized Representative (A.R.) for the Respondent

CORAM:

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

HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 41142 / 2021

DATE OF HEARING: 12.02.2021

DATE OF DECISION: 12.02.2021

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. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)