

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

REGIONAL BENCH – COURT NO. III

Excise Appeal No.00261 of 2012

(Arising out of Order-in-Appeal No.01/2012 – STX, dated 13.02.2012 passed by the Commissioner of Central Excise (Appeals), Salem)

M/s. Roca Bathrooms Products (P) Ltd. : **Appellant**
R 11, SIPCOT Industrial Growth Centre
Perungudi,
Erode – 638 052.

VERSUS

Commissioner of Customs, Central Excise & : **Respondent**
Service Tax, No.1,
Foulks Compound
Anai Medu,
Salem 636 001

APPEARANCE:

Shri S. Muthuvenkataraman, Advocate for the Appellant

Shri S. Balakumar, Authorized Representative for the Respondent

CORAM:

HON'BLE SMT. SULEKHA BEEVI C.S, MEMBER (JUDICIAL)
Hon'BLE SHRI ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 40410 / 2021

DATE OF HEARING: 12.01.2021

DATE OF DECISION: 12.01.2021

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 case is also included in the said list. The assessee has conceded to this. As the matter is closed, the appeal is dismissed.

(Dictated and pronounced in the open court)

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

**(ANJANI KUMAR)
MEMBER (Technical)**