

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

REGIONAL BENCH – COURT NO. III

**Service Tax Appeal No.40012 of 2013**

(Arising out of Order-in-Appeal No.51/2012-STax dt.28.09.2012 passed by Commissioner of Customs and Central Excise (Appeals), Salem)

**Commissioner, Rasipuram Municipality**  
6/72, Bharathidasan Salai, Rasipuram - 637 408

**Appellant**

Vs

**The Commissioner of Central Excise,**  
No.1, Foulks Compound, Anai Medu, Salem - 636 001

**Respondent**

**APPEARANCE:**

For the Appellant : Sh.M.N.Bharathi, Advocate  
For the Respondent : Sh.Arul C Durairaj, Superintendent

**CORAM :**

**HON'BLE MS.SULEKHA BEEVI C.S, MEMBER (JUDICIAL)**  
**HON'BLE SH.P.VENKATA SUBBA RAO, MEMBER(TECHNICAL)**

DATE OF HEARING : 15.04.2021  
DATE OF DECISION: 15.04.2021

**FINAL ORDER No. 41531 / 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 court)

**(SulekhaBeevi C.S.)**  
**Member (Judicial)**

**(P.Venkata Subba Rao)**  
**Member (Technical)**

Vsr