

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

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No.42597 of 2018

(Arising out of Order-in-Appeal No.436/2018 (CTA-II) dt.24.8.2018 passed by Commissioner of Central Tax, (Appeals – II), CGST&CE, Newry Towers, 3rd Floor, 2054/ 1 Block, II Avenue, Anna Nagar, Chennai - 600 040)

Ucal Fuel Systems Ltd,
E9-E12, CMDA Industrial Complex, Maraimalainagar,
Kanchipuram Dt – 603 209

Appellant

Vs

Commissioner of Central Tax & Central Excise
GST Outer Commissionerate,
Newry Towers, 2054/ 1 Block, II Avenue, Anna Nagar,
12th Main Road, Chennai - 600 040

Respondent

Service Tax Appeal No.42598 of 2018

(Arising out of Order-in-Appeal No.471/2018 (CTA-II) dt.28.9.2018 passed by Commissioner of GST & CE, (Appeals – II), Newry Towers, 2054/ 1 Block, II Avenue, Anna Nagar, Chennai - 600 040)

Ucal Fuel Systems Ltd,
A3,A4,A5, CMDA Industrial Complex, Maraimalainagar,
Kanchipuram Dt – 603 209

Appellant

Vs

Commissioner of Central Tax & Central Excise
GST Outer Commissionerate,
Newry Towers, 2054/ 1 Block, II Avenue, Anna Nagar,
12th Main Road, Chennai - 600 040

Respondent

APPEARANCE:

For the Appellant : Sh.G.Natarajan, Advocate
For the Respondent : Ms.K.Komathi, ADC (AR)

CORAM :

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

DATE OF HEARING : 16.08.2021
DATE OF DECISION: 16.08.2021

FINAL ORDER No. 41876-41877 / 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 cases are also included in the said list. The assessee has conceded to this. As the matter is closed, the appeals are dismissed.

(dictated and pronounced in court)

(SulekhaBeevi C.S.)
Member (Judicial)

(P.Venkata Subba Rao)
Member (Technical)

Vsr