

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

REGIONAL BENCH – COURT NO. III

**(1) EXCISE APPEAL No.656 of 2003**

(Arising out of Order-in-Appeal No.88/2003 (Pondicherry) dt. 10.06.2003 passed by the Commissioner of Central Excise (Appeals), 26/1, Mahathma Gandhi Road, Chennai 600034)

**M/s.Mittal Ispat Ltd.**

R S No.46, Cuddalore Road, Kirumampakkam,  
Puducherry 607 402.

**Appellant**

VERSUS

**The Commissioner of GST & Central Excise**

Puducherry Commissionerate  
No.1, Goubert Avenue  
Puducherry 605 001.

**Respondent**

WITH

**(2) EXCISE APPEAL No.657 of 2003**

(Arising out of Order-in-Appeal No.88/2003 (Pondicherry) dt. 10.06.2003 passed by the Commissioner of Central Excise (Appeals), 26/1, Mahathma Gandhi Road, Chennai 600034)

**M/s.Sharda Castings Ltd.**

Cuddalore Road, Kirumampakkam,  
Puducherry 607 402.

**Appellant**

VERSUS

**The Commissioner of GST & Central Excise**

Puducherry Commissionerate  
No.1, Goubert Avenue  
Puducherry 605 001.

**Respondent**

WITH

**(3) EXCISE APPEAL No.658 of 2003**

(Arising out of Order-in-Appeal No.88/2003 (Pondicherry) dt. 10.06.2003 passed by the Commissioner of Central Excise (Appeals), 26/1, Mahathma Gandhi Road, Chennai 600034)

**Mr. Rajiv Guptha**

Cuddalore Road, Kirumampakkam,  
Puducherry 607 402.

**Appellant**

VERSUS

Excise Appeal Nos.656-658 of 2003  
Excise Appeal Nos.794-795 of 2003  
Excise Appeal No.75 & 76 of 2004  
Excise Appeal No.508 of 2004 (with E/AE/40192/2014)  
Excise Appeal No.1462 of 2004

**The Commissioner of GST & Central Excise**

Puducherry Commissionerate  
No.1, Goubert Avenue  
Puducherry 605 001.

**Respondent**

**WITH**

**(4) EXCISE APPEAL No.794 of 2003**

(Arising out of Order-in-Original No.22/2003 dt.27.06.2003 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600035)

**Mr.Arun Smelters (P) Ltd.**

B-16 & 17, SIPCOT Industrial Complex,  
Gummidipoondi 601 201.

**Appellant**

**VERSUS**

**The Commissioner of GST & Central Excise**

Chennai Outer Commissionerate  
Newry Towers No.2054, I Block, II Avenue,  
12<sup>th</sup> Main Road,  
Chennai 600 040.

**Respondent**

**WITH**

**(5) EXCISE APPEAL No.795 of 2003**

(Arising out of Order-in-Original No.22/2003 dt.27.06.2003 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600035)

**Mr. Deepak Madan,**

Managing Director,  
M/s.Arun Smelters (P) Ltd.  
B-16 & 17, SIPCOT Industrial Complex,  
Gummidipoondi 601 201.

**Appellant**

**VERSUS**

**The Commissioner of GST & Central Excise**

Chennai Outer Commissionerate  
Newry Towers No.2054, I Block, II Avenue,  
12<sup>th</sup> Main Road,  
Chennai 600 040.

**Respondent**

Excise Appeal Nos.656-658 of 2003  
Excise Appeal Nos.794-795 of 2003  
Excise Appeal No.75 & 76 of 2004  
Excise Appeal No.508 of 2004 (with E/AE/40192/2014)  
Excise Appeal No.1462 of 2004

**WITH**

**(6) EXCISE APPEAL No.75 of 2004**

(Arising out of Order-in-Original No.34/2003 dt.25.09.2003 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600035)

**Mr. Ashok Kumar Jain**

Director of M/s.Vinayaka Alloys (P) Ltd.,  
No.B-48/E, SIPCOT Industrial Complex,  
Gummidipoondi 601 201.

**Appellant**

**VERSUS**

**The Commissioner of GST & Central Excise**

Chennai Outer Commissionerate  
Newry Towers No.2054, I Block, II Avenue,  
12<sup>th</sup> Main Road,  
Chennai 600 040.

**Respondent**

**WITH**

**(7) EXCISE APPEAL No.76 of 2004**

(Arising out of Order-in-Original No.34/2003 dt.25.09.2003 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600035)

**M/s.Vinayaka Alloys (P) Ltd.**

No.B-48/E, SIPCOT Industrial Complex,  
Gummidipoondi 601 201.

**Appellant**

**VERSUS**

**The Commissioner of GST & Central Excise**

Chennai Outer Commissionerate  
Newry Towers No.2054, I Block, II Avenue,  
12<sup>th</sup> Main Road,  
Chennai 600 040.

**Respondent**

Excise Appeal Nos.656-658 of 2003  
 Excise Appeal Nos.794-795 of 2003  
 Excise Appeal No.75 & 76 of 2004  
 Excise Appeal No.508 of 2004 (with E/AE/40192/2014)  
 Excise Appeal No.1462 of 2004

**WITH**  
**(8) EXCISE APPEAL No.508 of 2004**  
**[with E/AE/40192/2014]**

(Arising out of Order-in-Original No.22/2003 dt.27.06.2003 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600035)

**The Commissioner of GST & Central Excise**

**Appellant**

Chennai Outer Commissionerate  
 Newry Towers No.2054, I Block, II Avenue,  
 12<sup>th</sup> Main Road,  
 Chennai 600 040.

VERSUS

**M/s.Arun Smelters (P) Ltd.**

**Respondent**

B-16 & 17, SIPCOT Industrial Complex,  
 Gummidipoondi 601 201.

**(9) EXCISE APPEAL No.1462 of 2004**

(Arising out of Order-in-Original No.34/2003 dt.25.09.2003 passed by the Commissioner of Central Excise, Chennai-II Commissionerate, MHU Complex, 692, Anna Salai, Nandanam, Chennai 600035)

**The Commissioner of GST & Central Excise**

**Appellant**

Chennai Outer Commissionerate  
 Newry Towers No.2054, I Block, II Avenue,  
 12<sup>th</sup> Main Road, Chennai 600 040.

VERSUS

**M/s.Vinayaka Alloys (P) Ltd.**

**Respondent**

No.B-48/E, SIPCOT Industrial Complex,  
 Gummidipoondi 601 201.

**APPEARANCE :**

Shri S. Venkatachalam, Advocate (Sl.No.1-3,6,7)  
 Shri Mudimannan, Advocate (Sl.4,5)  
 For the Assesseees

Ms.Sridevi Taritla, Additional Commissioner (A.R) (Sl.No.1-3)  
 Mr.M. Ambe, Deputy Commissioner (A.R) (Sl.No.4,5,6-9)  
 Mr. R. Rajaraman, Assistant Commissioner (A.R) (7&9)  
 For the Revenue

Excise Appeal Nos.656-658 of 2003  
Excise Appeal Nos.794-795 of 2003  
Excise Appeal No.75 & 76 of 2004  
Excise Appeal No.508 of 2004 (with E/AE/40192/2014)  
Excise Appeal No.1462 of 2004

**CORAM : HON'BLE MS. SULEKHA BEEVI, MEMBER (JUDICIAL)**  
**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER(TECHNICAL)**

DATE OF HEARING : 06.02.2023  
DATE OF DECISION : 06.02.2023

**FINAL ORDER No. 40033-40041 / 2023**

**PER : BENCH**

In these batch of appeals, Learned Advocates Shri S. Venkatachalam and Shri Mudimannan appeared and submitted that the appellants-assessee have sought for the benefit of SVLDR Scheme and the matter has been settled as per the scheme.

2. Ld. A.R Ms. Sridevi Taritla, Mr.M. Ambe & Mr.R. Rajaraman appeared for the Department.

.3. Taking note of the submissions made by both sides, the appeals are dismissed. Consequently, the appeals filed by the Department against the impugned orders challenging the decision of the lower authority directing to give cum duty benefit becomes infructuous. Hence appeals filed by the Department are also dismissed. MA

Excise Appeal Nos.656-658 of 2003  
Excise Appeal Nos.794-795 of 2003  
Excise Appeal No.75 & 76 of 2004  
Excise Appeal No.508 of 2004 (with E/AE/40192/2014)  
Excise Appeal No.1462 of 2004

No.E/AE/40192/2014 filed in Appeal No.E/508/2004 also stands disposed.

(dictated and pronounced in court)

Sd/-  
**(SULEKHA BEEVI C.S.)**  
**MEMBER (JUDICIAL)**

Sd/-  
**(VASA SESHAGIRI RAO)**  
**MEMBER (TECHNICAL)**

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