CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 40993 of 2016

(Arising out of Order-in-Appeal No. 38/2016 (CXA-I) dated 19.02.2016 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahathma Gandhi Road, Nungambakkam, Chennai – 600 034)

M/s. Tablets (India) Limited **...Appellant**
No.179, T.H. Road,
Chennai 600 081.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai North Commissionerate,
No.26/1, Mahathma Gandhi Road,
Nungambakkam,
Chennai-600 034.

WITH

Excise Appeal No. 42241 of 2016

(Arising out of Order-in-Appeal No. 158/2016 (CXA-I) dated 22.08.2016 passed by Commissioner of Central Excise (Appeals-I), 26/1, Mahathma Gandhi Road, Nungambakkam, Chennai – 600 034)

M/s. Tablets (India) Limited **...Appellant**
No.179, T.H. Road,
Chennai 600 081.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai North Commissionerate,
No.26/1, Mahathma Gandhi Road,
Nungambakkam,
Chennai-600 034.

APPEARANCE:
For the Appellant : None
For the Respondent : Shri M. Selvakumar,, Authorised Representative
Shri N. Satyanarayanan, Authorized Representative

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER Nos.41636-41637/2024

DATE OF HEARING : 23.12.2024
DATE OF DECISION: 23.12.2024

Per: Shri P. Dinesha

The appellant has opted for the SVLDR Scheme and has thus claimed that it has discharged the tax as applicable under the Scheme. The Revenue appears to have accepted the same and as a consequence, they have issued 'Discharge Certificate' in Form-4. The Ld. Authorised Representative has submitted the said Form-4 which is taken on record.

2. From a perusal of the documents placed on record, it is seen that Discharge Certificate in Form No. SVLDRS-4 under the Sabka Vishwas (Legacy Dispute Resolution) Scheme ('SVLDR Scheme' for short), 2019 has been issued to the appellant. Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the

Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

3. In view of the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.

(Order dictated and pronounced in open court)

sd/-	sd/-
(VASA SESHAGIRI RAO)	**(P. DINESHA)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

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