CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 42003 of 2016

(Arising out of Order-in-Appeal No. 267 to 272/2016, dated 27.07.2016 passed by Commissioner of CE (Appeals-II), 26/1, Mahatma Gandhi Road, Nungambakkam, Chennai-600 034)

M/s. M Kumar **...Appellant**
167/168, III Cross
Mohan Nagar
Puducherry 605 005

Versus

Commissioner of Central Excise & Service Tax Pondicherry **...Respondent**
Puducherry Commissionerate,
Puducherry

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

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40062/2025

DATE OF HEARING/ DECISION: 08.01.2025

Per: Mr. 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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.

(Order dictated and pronounced in open court)

(M. AJIT KUMAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

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