IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Excise Appeal Nos. 42451 to 42454 of 2016

(Arising out of Order in Appeal No. 113 to 116/2016 dated 17.10.2016 passed by the Commissioner of Central Excise (Appeals -I), Coimbatore @ Madurai)

M/s. Manikandan Match Works **Appellant**
D. No. 18-H4A, Valluvar Nagar
Kovilpatti, Tirunelveli – 628 501.

Vs.

Commissioner of GST & Central Excise **Respondent**
Central Revenue Building
No. 4, Lal Bahadur Shastri Road
Bibikulam, Madurai – 625 002.

<u>APPEARANCE:</u>

None for the Appellant
Smt. Anandalakshmi Ganeshram, Authorized Representative
for the Respondent

CORAM

Hon'ble Shri P. Dinesha, Member (Judicial)
Hon'ble Shri M. Ajit Kumar, Member (Technical)

FINAL ORDER NOS. 40170 to 40173/2025

Date of Hearing : 05.02.2025
Date of Decision: 05.02.2025

Per M. Ajit Kumar,

The appellant has filed Form – 4 Discharge Certificate issued under SVLDR Scheme, 2019.

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. The present appeals are therefore to be deemed as withdrawn in terms of section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme.

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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.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

(**M. AJIT KUMAR**)
Member (Technical)

(**P. DINESHA**)
Member (Judicial)

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