IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL : CHENNAI

REGIONAL BENCH – COURT NO. IV

Excise Appeal No. 41136 of 2016

(Arising out of Order-in-Appeal No.78/2016 (CXA-II) dated 29.02.2016 passed by the Commissioner of Central Excise (Appeals–II), Chennai)

M/s. Emox Manufacturing Pvt. Ltd., **...Appellant**
(Earlier known as Emox device Co.)
92/3 Rural Industrial Estate,
Katukuppam, Pondicherry.

Versus

Commissioner of GST and Central Excise **...Respondent**
No.1, Goubert Avenue,
Puducherry-605 001.

APPEARANCE:

For the Appellant : Ms. Punnagai M., Advocate
For the Respondent : Ms. O.M. Reena, Authorised Representative

CORAM:

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER No.40357/2025

DATE OF HEARING: 14.03.2025
DATE OF DECISION: 14.03.2025

Per Mr. K. Anpazhakan

The appellant have opted for the SVLDR Scheme and have thus claimed that they have discharged the tax as applicable under the Scheme. The Revenue appears to have accepted the same and as a consequence, they have issued the 'Discharge Certificate' in Form-4.

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 Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

sd/-

(K. ANPAZHAKAN)
Member (Technical)

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