CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

Service Tax Appeal No. 42205 of 2015

(Arising out of Order-in-Appeal No.135/2015 (STA - I) dated 27.7.2015 passed by Commissioner of Service Tax (Appeals-I) Chennai)

M/s. Popular Vehicles and Services Ltd. **Appellant**
Block J-22, 3rd Avenue, Anna Nagar East
Chennai – 600 102.

Vs.

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

APPEARANCE:

None for the Appellant
Shri N. Satyanarayanan, Authorized Representative for the Respondent

CORAM:

Hon'ble Shri M. Ajit Kumar, Member (Technical)
Hon'ble Shri Ajayan T.V., Member (Judicial)

FINAL ORDER NO. 40763/2025

Date of Hearing : 24.07.2025
Date of Decision: 28.07.2025

Per Shri M. Ajit Kumar,

This appeal is against Order-in-Appeal No.135/2015 (STA - I) dated 27.7.2015 passed by Commissioner of Service Tax (Appeals-I) Chennai.

2. None appeared for the appellant, they have however sent letter dated 22.07.2025 by email explaining their case and requesting the Tribunal to take appropriate action. Shri N. Satyanarayanan, learned Authorized Representative appeared for the respondent.

3. It is stated by the appellant that they have applied for SVLDR Scheme well in time and paid the duty of Rs.30,187.80 on 23.3.2020

based on the SVLDRS Form-3 issued on 24.02.2020 and are seeking closure of the subject matter of appeal. However, the SVLDRS Form-4 has not yet been received by them and the matter is reported to be pending on the portal.

4. In this regard, the appellant drew our attention to this Bench Final Order No.40508/2024 dated 01.05.2024 in the case of **Aurofood Pvt. Ltd. Vs CGST & Central Excise, Puducherry** (Excise Appeal No.41700 of 2014) wherein this Bench had noted CBIC's Instruction No.01/2021-CX. dated 17.03.2021 issued from F.No.267/41/2021-CX.8 on the subject of manual processing of declaration filed under SVLDRS, 2019 and directed the Department to manually process the request of the petitioner for issue of 'Discharge Certificate'. Hence appellant prays for appropriate orders accordingly.

5. Ld. A.R has stated that he has no instructions in the matter.

6. After hearing both sides, and upon perusal of records, following the decision of final order dt. 01.05.2024 (supra), we find that the issue is procedural in nature and hence direct that the Commissioner to have the matter examined for manually processing the request of the petitioner for issue of 'Discharge Certificate' within four weeks from the date of receipt of a copy of this order. The appeal is disposed of accordingly.

(Order pronounced in open court on 28.07.2025)

(**AJAYAN T.V.**)
Member (Judicial)

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

Rex