CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Excise Appeal No. 41958 of 2017

(Arising out of Order-in-Appeal No.286/2017 (CXA-II) dated 31.05.2017 passed by Commissioner of Central Excise (Appeals-II) No.26/1, Uthamar Gandhi Salai, Nungambakkam, Chennai 600 034)

M/s. Associated Printers (Madras) Pvt. Ltd. **…Appellant**
Post Box No.318,
No.114, Anna Salai,
Chennai 600 002.

Vs.

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

APPEARANCE:

Shri G. Arunmozhi, Advocate for the Appellant
Ms. Rajni Menon, Authorized Representative for the Respondent

CORAM:

Hon'ble Mr. P. Dinesha, Member (Judicial)
Hon'ble Mr. Vasa Seshagiri Rao, Member (Technical)

FINAL ORDER No.40822/2025

Date of Hearing : 07.08.2025
Date of Decision: 13.08.2025

Per : Shri P. Dinesha

This appeal is against Order in Appeal No. 286/2017 (CXA-II) dated 31.05.2017 passed by the Commissioner of Central Excise (Appeals), Chennai.

2. Heard Shri G. Arunmozhi, learned Advocate for the Appellant/Assessee and Ms. Rajni Menon, learned A.R for Respondent/Revenue.

3. It is stated by the appellant that they have applied for SVLDR Scheme well in time and paid the duty of Rs.21,323.20 on 18.02.2020 based on the SVLDRS Form-3 issued on 10.02.2020 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, Ld. Advocate 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'. He prayed for appropriate orders accordingly.

5. Ld. A.R has stated that although the Appellant has shown the proof of payment it is seen to have paid by challan and not on the online portal.

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 13.08.2025)

(**VASA SESHAGIRI RAO**)	(**P. DINESHA**)
Member (Technical)	Member (Judicial)

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