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

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 40300 of 2018

(Arising out of Order-in-Appeal No. CMB-EXCUS-000-APP-284-17-18
dated 31.10.2017 passed by the Commissioner of GST & C. Ex.,(Appeals), Coimbatore)

Shri Yogesh Kumar Vij, ... **Appellant**
Director of Bakers Spices & Ingredients Pvt Ltd.,
8/26, Lakshmi Nagar, Edayarpalayam,
Coimbatore – 641 025.

Versus

Commissioner of GST and Central Excise ...**Respondent**
6/7, ATD Street, Race Course,
Coimbatore – 641 018.

And

Excise Appeal No. 40702 of 2018

(Arising out of Order-in-Appeal No. CMB-EXCUS-000-APP-284-17-18
dated 31.10.2017 passed by the Commissioner of GST & C. Ex.,(Appeals), Coimbatore)

M/s. Bakers Spices & Ingredients Pvt Ltd., ... **Appellant**
8/26, Lakshmi Nagar, Edayarpalayam,
Coimbatore – 641 025.

Versus

Commissioner of GST and Central Excise ...**Respondent**
6/7, ATD Street, Race Course,
Coimbatore – 641 018.

APPEARANCE:

For the Appellant : Ms. B. Amritha, Consultant
For the Respondent : Shri. N. Satyanarayana, Authorised Representative

CORAM:

HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER Nos.41028-41029/2025

DATE OF HEARING/ DECISION: 18.09.2025

Per M. Ajit Kumar

Ld. Consultant Ms. B. Amritha for the appellant has intimated that the appeals have been settled under SVLDRS. She has presented all the documents as proof for settling under SVLDRS.

2. Ld. AR Shri. N. Satyanarayana represented the department who has confirmed that the liability got discharged under SVLDR Scheme.

3. The appellants 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.

4. 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 Accordingly, the present appeals have to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.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

(AJAYAN T.V.)
Member (Judicial)

(M. AJIT KUMAR)
Member (Technical)

psd