CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH - COURT No. III

Excise Appeal No. 42230 of 2017

(Arising out of Order-in-Original No.05/2004 dated 27.12.2004 passed by Commissioner of Central Excise, Chennai-II M.H.U. Complex, 692, Anna Salai, Nandanam, Chennai 600 035)

M/s. Arun Smelters Limited **...Appellant**
No.B-16 & B-17, SIPCOT Industrial Complex,
Gummidipoondi - 601 201.
Tamil Nadu.

Versus

Commissioner of GST and Central Excise **...Respondent**
Chennai Outer Commissionerate,
Newry Towers, No.2054, I Block, II Avenue,
12th Main Road, Anna Nagar,
Chennai-600 040.

APPEARANCE :

None for the Appellant
Ms. G. Krupa, Authorized Representative for the Respondent

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)

FINAL ORDER No.41112/2025

DATE OF HEARING : 06.10.2025
DATE OF DECISION: 06.10.2025

Per: Shri P. Dinesha

The Appellant has opted for the SVLDR Scheme and has thus claimed that it has discharged the tax as applicable under the Scheme. The Revenue appears to have accepted the same and as a consequence, they have issued 'Discharge Certificate' in Form-4. The Ld. Authorised Representative has submitted the said Form-4 which is taken on record.

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 Accordingly, the present Appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the Appeal is dismissed as deemed to be withdrawn.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

(VASA SESHAGIRI RAO)
Member (Technical)

(P. DINESHA)
Member (Judicial)

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