

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI**

REGIONAL BENCH – COURT NO. III

Service Tax Appeal No. 42058 of 2016

(Arising out of Order-in-Appeal No. CMB-CEX-000-APP-030-16, dated 16.02.2016 passed by Commissioner of Customs, Central Excise and Service Tax (Appeals – I), 6/7, ATD Street, Race Course Road, Coimbatore)

M/s. Unimech Industries Pvt. Ltd.

Pollachi Main Road
Malumichampatti
Coimbatore 641 021

...Appellant

Versus

Commissioner of Central Excise and Service Tax

6/7 ATD Street
Race Course Road
Coimbatore 641 018

...Respondent

APPEARANCE:

For the Appellant : None

For the Respondent : Ms. G.Krupa, Authorised Representative

CORAM :

HON'BLE SHRI M. AJIT KUMAR, MEMBER (TECHNICAL)

HON'BLE SHRI AJAYAN T.V., MEMBER (JUDICIAL)

FINAL ORDER No.41148/2025

DATE OF HEARING: 14.10.2025

DATE OF DECISION: 14.10.2025

Per M. Ajit Kumar

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(AJAYAN T.V.)
MEMBER (JUDICIAL)

(M. AJIT KUMAR)
MEMBER (TECHNICAL)