

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

REGIONAL BENCH - COURT No. III

**Service Tax Appeal No. 41566 of 2016**

(Arising out of Order-in-Appeal No.283/2016 (STA – 1) , dated 25.05.2016 passed by Commissioner of Service Tax (Appeals – 1), Newry Towers, 3<sup>rd</sup> Floor, Plot No.2054, I Block, II Avenue, Anna Nagar, Chennai 600 040).

**S Nagesh**

15, 3<sup>rd</sup> Cross Street  
Karpagam Gardens, Adyar  
Chennai 600 020

**... Appellant**

Vs.

**Commissioner of GST and Central Excise**

Newry Towers,  
12<sup>th</sup> Main Road, Anna Nagar  
Chennai 600 040

**... Respondent**

**APPEARANCE:**

Shri S. Shriram, Advocate for the Appellant  
Mr. N. Satyanarayana, Authorized Representative for the Respondent

**CORAM:**

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

**FINAL ORDER No.41485/2025**

Date of Hearing / Decision: 15.12.2025

**Per Shri M. Ajit Kumar,**

This appeal is against Order in Appeal No. 283/2016 (STA-I), dated 25.05.2016 passed by the Commissioner of Service Tax (Appeals – I), Chennai.

2. Heard Shri S. Shriram, learned Advocate for the Appellant and Shri Satyanarayana, learned A.R for Revenue.

3. Ld. Counsel for the appellant has stated that the assessee had applied for the SVLDR Scheme and had also paid the amount of Rs.2,21,046/- on time. However, it was inadvertently paid under wrong head / challan. They had taken up the procedural error with the concerned Commissionerate, but it is still pending without any final decision in this regard. The SVLDRS Form-4 has not yet been received by them and hence their appeal could not be settled.

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. AR did not have any instructions from the Commissionerate in this regard.

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 pertaining to the payment challan is procedural in nature and hence if no other issue is involved we direct the Commissioner to have the matter examined for manually processing the request of the

petitioner for issue of 'Discharge Certificate' under the SVLDR Scheme within four weeks from the date of receipt of a copy of this order. The appeal is disposed off accordingly. Liberty is given to the appellant to approach the Tribunal to restore the appeal in case the discharge certificate issued by the Commissionerate does not give relief for the dispute pertaining to this appeal.

(Dictated and pronounced in open court)

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

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

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