

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

REGIONAL BENCH – COURT NO. III

**Service Tax Appeal No. 41869 of 2017**

(Arising out of Order-in-Appeal No. 202/2016 dated 01.09.2016 passed by Commissioner of Customs, Central Excise & Service Tax (Appeals-I), No. 6/7, A.T.D. Street, Race Course Road, Coimbatore – 641 018)

**M/s. Unimech Industries Pvt. Ltd.**

Pollachi Main Road,  
Malumichampatti,  
Coimbatore – 641 021.

**...Appellant**

***Versus***

**Commissioner of GST and Central Excise**

Coimbatore Commissionerate,  
No. 6/7, A.T.D. Street,  
Race Course Road,  
Coimbatore – 641 018.

**...Respondent**

**APPEARANCE:**

For the Appellant : None

For the Respondent : Mr. M. Selvakumar, Authorised Representative

**CORAM:**

**HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)**

**HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

**FINAL ORDER No. 41537 / 2025**

DATE OF HEARING/ DECISION: 22.12.2025

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

Sd/-  
**(VASA SESHAGIRI RAO)**  
MEMBER (TECHNICAL)

Sd/-  
**(P. DINESHA)**  
MEMBER (JUDICIAL)