

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

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 41335 of 2018

(Arising out of Order-in-Appeal No. 102/2018 (CTA-II) dated 28.02.2018 passed by Commissioner of Central Tax (Appeals-II), CGST & Central Excise, Newry Towers, 3054/I, II Avenue, 12th Main Road, Anna Nagar, Chennai 600 040)

M/s.German Polymers & Coatings Pvt. Ltd. ...Appellant

No.123, Rajiv Gandhi Salai,
Kandanchavady,
Chennai 600 113.

Versus

Commissioner of GST and Central Excise ...Respondent

Chennai South Commissionerate,
692, MHU Complex,
Nandanam,
Chennai 600 035.

APPEARANCE:

For the Appellant : Shri Mohamed Uvaisulla Muhdin, Advocate

For the Respondent : Shri N. Satyanarayana, Authorised Representative

CORAM:

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

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

FINAL ORDER No.40002/2026

DATE OF HEARING : 05.01.2026

DATE OF DECISION: 05.01.2026

Per Bench

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 Accordingly, the present Appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the Appeal is dismissed as deemed to be withdrawn.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

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sd/-
(P. DINESHA)
 Member (Judicial)