IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 42650 of 2017

(Arising out of Order-in-Original No. 19/CE/COMMR/2017 dated 30.03.2017 passed by Commissioner of Central Excise, Central Revenue Building, NGO 'A' Colony, Tirunelveli – 627 007)

Commissioner of GST and Central Excise **... Appellant**
Madurai Commissionerate,
Central Revenue Building,
Bibikulam,
Madurai - 625 002.

Versus

M/s. Sterlite Industries India Ltd. **... Respondent**
SIPCOT Industrial Complex,
Madurai Bypass Road,
T.V. Puram P.O.,
Tuticorin – 628 002.

APPEARANCE:
For the Appellant : Ms. O.M. Reena, Authorised Representative
For the Respondent : Mr. G. Krishna Moorthy, Advocate

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

FINAL ORDER No. 40178 / 2026

DATE OF HEARING/ DECISION: 03.02.2026

Order :- Per Bench

Heard both sides. It was submitted that insofar as the issue in the main appeal filed by the Assessee is concerned, the Assessee chose to avail the benefit of SVLDR Scheme, 2019 and accordingly, the Assessee was issued with Form-4 which is placed on record. Resultantly, the said appeal was closed.

In the present Departmental appeal, the only issue is non-imposition of penalty, but however, as the main appeal itself is settled under SVLDR Scheme, 2019, the present appeal would not survive and hence, the same is dismissed.

(Order dictated and pronounced in open court)

Sd/-	Sd/-
(VASA SESHAGIRI RAO)	**(P. DINESHA)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

MK