IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, CHENNAI

Service Tax Appeal No. 41742 of 2016

(Arising out of Order in Original No. MDU-ST-COM-05-2016 dated 21.6.2016 passed by the Commissioner of Central Excise, Madurai)

Enviro Care India Pvt. Ltd. **Appellant**
No. 43, Second Street
Harvey Nagar, Madurai – 625 016.

Vs.

Commissioner of GST & Central Excise **Respondent**
Central Revenue Buildings
No. 4, Lal Bahadur Shastri Road
Bibikuklam, Madurai – 625 002.

APPEARANCE:

Shri N. Viswanathan, Advocate for the Appellant
Shri Sanjay Kakkar, Authorised Representative for the Respondent

CORAM

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

FINAL ORDER NO. 40319/2026

Date of Hearing: 27.02.2026
Date of Decision: 04.03.2026

Per M. Ajit Kumar,

This appeal is against Order in Original No. MDu-ST-COM-05-2016 dated 21.6.2016 passed by the Commissioner of Central Excise, Madurai.

2. Heard Shri N. Viswanathan, Ld. Advocate for the Appellant and Shri Sanjay Kakkar, Ld. Authorized Representative for Revenue.

3. Ld. Counsel for the appellant has stated that the appellant is engaged in providing environment consultancy and support services and due to financial constraint faced by the appellant on account of outstanding payment from their clients with their sundry creditors account mounting and also as huge amount of refund was due from the Income Tax Department, they could not remit their tax dues in

time for the period from December 2012 to December 2013. The appellant upon scrutiny of the accounts by the audit officers during the period January and February 2013, tax due payable by the appellant was quantified at Rs.1,19,53,194/- and issued audit report dated 7.3.2014. On the advice of the audit officers, the appellant immediately paid an amount of Rs.59,49,475/- along with interest of Rs.1,05,231/. The appellant continued to remit the tax dues and accordingly paid an amount of Rs.85,65,265/- towards tax and Rs.1,12,231/- towards interest liability. The Ld. Counsel submits that Show Cause Notice dated 3.3.2015 was issued to the appellant proposing to demand Rs.1,19,53,194/- along with interest. The Show Cause Notice also appropriated the tax demand of Rs.59,49,475/- along with interest of Rs.1,05,231/- only paid by the appellant. After due process of law, the Ld. Adjudicating Authority confirmed the demands and imposed equal penalty under sec. 78. Subsequent to the filing of an appeal before this Tribunal, the appellant opted to file declaration under SVLDR Scheme showing the payment as nil as the appellant has already made payment of more than Rs.85,65,265/-. However, the Committee vide SVLDR 03 has estimated the tax dues as Rs.27,122/- by taking only the amount of Rs.59,49,475/- paid by them during audit. Hence he prays for remitting the matter back to the authority for settling the issue under SVLDRS.

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 also in the case of S. Nagesh vide Final Order No. 41485 of 2025 dated 15.12.2025 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. Upon hearing both sides and perusing the records, it is observed that the appellant's request under the SVLDR Scheme has not attained finality. Accordingly, following the decisions rendered in the final orders dated 01.05.2024 and 15.12.2025 (supra), the matter is remitted to thes Commissioner with a direction to have the matter examined manually for issuance of a Discharge Certificate under the SVLDR Scheme and to conclude the same within 90 days from the date of pronouncement of this order. In the event of rejection of the request application under the Scheme, a reasoned speaking order shall be passed after affording the appellant an opportunity of personal hearing and permitting submission of a written representation, if so desired. The appellant shall cooperate to ensure disposal of the matter within the stipulated period. The appeal is disposed of accordingly. Liberty is reserved to the appellant to approach the Tribunal for restoration of the appeal in the event the discharge certificate issued by the Commissionerate does not grant relief in respect of the dispute forming the subject matter of this appeal.

(Order pronounced in open court on 04.03.2026)

Sd/-
(**AJAYAN T.V.**)
Member (Judicial)

Sd/-
(**M. AJIT KUMAR**)
Member (Technical)

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