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

## Excise Appeal No. 42014 of 2017

(Arising out of Order in Original No. 29/2017 (C) (C Ex.) dated 28.4.2017 passed by the Commissioner of Central Excise, Pondicherry)

**M/s. White House Cotton Industries** **Appellant**
SF No. 1, Vedanthangal Road
Kollambakkam Village
Maduranthakam Taluk.

Vs.

**Commissioner of GST & Central Excise** **Respondent**
Chennai Outer Commissionerate
Newry Towers, 12th Main Road
Anna Nagar, Chennai – 600 040.

**APPEARANCE:**

Shri M. Karthikeyan, Advocate for the Appellant
Shri M. Selvakumar, 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. 40320/2026**

Date of Hearing: 27.02.2026
Date of Decision: 04.03.2026

**Per M. Ajit Kumar,**

This appeal is against Order in Original No. 29/2017 dated 28.4.2017 passed by the Commissioner of Central Excise, Pondicherry.

2. Heard Shri M. Karthikeyan, Ld. Advocate for the Appellant and Shri M. Selvakumar, Ld. Authorized Representative for Revenue.

3. Ld. Counsel for the appellant has stated that the appellant had applied for the SVLDR Scheme. In the first round of litigation, the Tribunal vide Final Order No. 750/2005 dated 29.4.2005 remanded the matter to the Commissioner for fresh adjudication. In the remand proceedings, the Ld. Commissioner again confirmed the amount of Rs.40,96,064/- along with interest and penalties. The appellant

preferred an appeal along with stay application for stay of adjudged dues. The Tribunal vide Stay Order No. 1052/2006 dated 30.10.2006 directed the appellant to predeposit an amount of Rs.4 lakhs for entertainment of the appeal which the appellant paid vide Challan No. 002 dated 6.12.2006 and the predeposit made is still available with the department. Subsequently, vide Final Order No. 41987/2016 dated 20.10.2016, the Tribunal once again remanded the matter to the original authority to compute the value of clearances in accordance with CAS – 4 guidelines. Hence the impugned order has quantified an amount of Rs.10,92,004/- along with interest and penalties. Subsequent to the filing of an appeal before this Tribunal, the appellant opted to file declaration under SVLDR Scheme showing the payment of Rs.4,00,000/- made towards predeposit vide the above challan dated 6.12.2006. Apart from the above, the appellant had also paid an amount of Rs.81,901/- on 11.9.2017 being mandatory predepsoit for entertaining the present appeal. However, the Committee vide SVLDR 03 has estimated the tax dues as Rs.2,45,700/- and did not adjust the amounts already paid the appellant. 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. The Ld. AR has filed a report from the Range Officer stating that no records are available about the tax dues having been paid by the appellant within 30 days from the issuance of SVLDRS -3 or whether SVLDRS-4 has been issued by the Designated Committee.

6. After hearing both sides, and upon perusal of records, we find that the request made by the appellant under the SVLDR Scheme has not achieved a finality. Hence following the decision in final orders dt. 01.05.2024 and 15.12.2025 (supra), we remit the appeal to the Commissioner and direct him to have the matter regarding the request of the petitioner for issue of 'Discharge Certificate' under the SVLDR Scheme, be examined manually, within 90 days from the date of pronouncement of this order. In case the request application under the Scheme is to be rejected a suitable speaking order may be passed after hearing the party and allowing him to make a written representation, if he so desires. The appellant should also cooperate in having the matter decided within the time limit stated. 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.

(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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