IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL CHENNAI

REGIONAL BENCH – COURT NO. I

Excise Appeal No. 42109 of 2017

(Arising out of Order-in-Original C. No. IV/16/26/2004 dated 24.10.2005 passed by the Commissioner of Central Excise, Salem)

M/s. Sri Krishna Alloys, **...Appellant**
262/IB-2, Manjakkalpatty Village,
Akkamapet, Sankari PO,
Salem-637 301.

Versus

Commissioner of GST and Central Excise **...Respondent**
No.1, Foulks Compond, Anai Road,
Salem 636 001.

APPEARANCE:

For the Appellant : Shri M.A. Mudimannan, Advocate
For the Respondent :Ms. G. Krupa, Authorised Representative

CORAM:

HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)
HON'BLE MR. AJAYAN T.V, MEMBER (JUDICIAL)

FINAL ORDER No.40402/2026

DATE OF HEARING/ DECISION: 19.03.2026

Per AJAYAN T.V.

Ld. Advocate Shri M.A. Mudimannan has filed SVLDRS Form-IV informing that the dispute is settled under SVLDRS.

2. Ld. AR Ms. G. Krupa represented the department who has confirmed that the liability got discharged under SVLDR Scheme.

3. The appellants have opted for the SVLDR Scheme and have thus claimed that they have discharged the tax as applicable under the Scheme. The Revenue appears to have accepted the same and

as a consequence, they have issued the 'Discharge Certificate' in Form-4.

4. 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 appellants. Accordingly, the present appeal has to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

5. 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the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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)

(AJAYAN T.V.)
Member (Judicial)

(VASA SESHAGIRI RAO)
Member (Technical)

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