CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 41222 of 2018

(Arising out of Order-in-Appeal No.CMB-CEX-000-APP-047-18 dated 16.02.2018 passed by Commissioner of Central Excise (Appeals), Coimbatore)

M/s. Precot Meridian Limited **...Appellant**
100 % EOU, Nanjegoundapudur,
Achipati Post, Pollachi - 2.

Versus

Pr. Commissioner of GST and Central Excise **...Respondent**
6/7, ATD Street, Race Course Road,
Coimbatore – 641 018.

APPEARANCE:
For the Appellant : Shri. Harikrishna, Advocate
For the Respondent : Shri Vineet Goyal, Authorised Representative

CORAM:
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)
HON'BLE MR. M. AJIT KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No.40427/2026

DATE OF HEARING : 25.03.2026
DATE OF DECISION: 25.03.2026

Per: Shri P. Dinesha

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 Accordingly, the present appeal is to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.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above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeal is dismissed as deemed to be withdrawn.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

(M. AJIT KUMAR)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)

psd