IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHENNAI

REGIONAL BENCH – COURT NO. III

Excise Appeal No. 42259 of 2018

(Arising out of Order-in-Appeal No. 90/2018-CE dated 10.05.2018 passed by Commissioner of GST & Central Excise (Appeals), No. 1, Foulke's Compound, Anai Road, Salem – 636 001)

Mr. S. Venkatachalam **...Appellant**
Managing Partner,
M/s. Sri Venkatachalam Sons Industry,
No. 12, Kalarampatti Main Road,
Salem – 636 015.

Versus

Commissioner of GST and Central Excise **...Respondent**
Salem Commissionerate,
No. 1, Foulk's Compound,
Anaimedu,
Salem – 636 001.

And

Excise Appeal No. 42261 of 2018

(Arising out of Order-in-Appeal No. 90/2018-CE dated 10.05.2018 passed by Commissioner of GST & Central Excise (Appeals), No. 1, Foulke's Compound, Anai Road, Salem – 636 001)

Mr. R. Chandramohan **...Appellant**
Authorised Signatory,
M/s. Sri Venkatachalam Sons Industry,
No. 12, Kalarampatti Main Road,
Salem – 636 015.

Versus

Commissioner of GST and Central Excise **...Respondent**
Salem Commissionerate,
No. 1, Foulk's Compound,
Anaimedu,
Salem – 636 001.

APPEARANCE:

For the Appellants : Mr. M. Kannan, Advocate
For the Respondent : Ms. K. Vijaya Sree, Authorised Representative

CORAM:

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

FINAL ORDER Nos. 40883-40884 / 2026

DATE OF HEARING/ DECISION: 16.07.2026

Order :- Per AJAYAN T.V.

The appellants have 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 Mr. M. Kannan representing the Appellants has submitted the said Form-4 evidencing settlement of the dispute which is taken on record.

2. The Ld. Authorized Representative Ms. K. Vijaya Sree representing the Department has verified and confirmed the same.

3. 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 Accordingly, the present appeals are to be deemed as withdrawn in terms of Section 127(6) of the Finance Act, 2019 for availing the benefit of the SVLDR Scheme, 2019.

4. In view of the above, in terms of sub-section (6) of Section 127 of the Finance Act, 1994, the appeals are dismissed as deemed to be withdrawn.

(Order dictated and pronounced in open court)

Sd/-	Sd/-
(AJAYAN T.V.)	**(VASA SESHAGIRI RAO)**
MEMBER (JUDICIAL)	MEMBER (TECHNICAL)

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