

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD

Division Bench - Court – I

CENTRAL EXCISE APPEAL No. 30019/2017

(Arising out of Order-in-Original No. Gun-EXCIS-000-COM-022-16-17-CX, dated 17.10.2016
 passed by Commissioner of Central Excise & Service Tax, Guntur)

The Ramco Cements Limited

..

APPELLANT

Kumaraswamy Raja Nagar, Jayanthipuram,
 Jaggayyapet Mandal, Krishna District,
Andhra Pradesh – 521 457.

Vs.

**Commissioner of Customs, Central
 Excise & Service Tax,**

..

RESPONDENT

P.B.No. 331, C.R. Building, Kannavarithota,
 GUNTUR – 522 004.
Andhra Pradesh

WITH

MISCELLANEOUS APPLICATION NO. E/MISC/30510/2019
IN

CENTRAL EXCISE APPEAL No. 30020/2017

(Arising out of Order-in-Original No. Gun-EXCIS-000-COM-027-16-17-CX, dated 23.11.2016
 passed by Commissioner of Central Excise & Service Tax, Guntur)

The Ramco Cements Limited

..

APPELLANT

Kumaraswamy Raja Nagar, Jayanthipuram,
 Jaggayyapet Mandal, Krishna District,
Andhra Pradesh – 521 457.

Vs.

**Commissioner of Customs, Central
 Excise & Service Tax,**

..

RESPONDENT

P.B.No. 331, C.R. Building, Kannavarithota,
 GUNTUR – 522 004.
Andhra Pradesh

WITH

CENTRAL EXCISE APPEAL No. 30211/2017

(Arising out of Order-in-Original No. Gun-EXCIS-000-COM-022-16-17-CX, dated 17.10.2016
 passed by Commissioner of Central Excise & Service Tax, Guntur)

Commissioner of Customs, Central Excise & Service Tax, .. **APPELLANT**
P.B.No. 331, C.R. Building, Kannavarithota,
GUNTUR – 522 004.
Andhra Pradesh

Vs

The Ramco Cements Limited .. **RESPONDENT**
Kumaraswamy Raja Nagar, Jayanthipuram,
Jaggayyapet Mandal, Krishna District,
Andhra Pradesh – 521 457.

AND

CENTRAL EXCISE APPEAL No. 30397/2017

(Arising out of Order-in-Original No. Gun-EXCIS-000-COM-027-16-17-CX, dated 23.11.2016
passed by Commissioner of Central Excise & Service Tax, Guntur)

Commissioner of Customs, Central Excise & Service Tax, .. **APPELLANT**
P.B.No. 331, C.R. Building, Kannavarithota,
GUNTUR – 522 004.
Andhra Pradesh

Vs

The Ramco Cements Limited .. **RESPONDENT**
Kumaraswamy Raja Nagar, Jayanthipuram,
Jaggayyapet Mandal, Krishna District,
Andhra Pradesh – 521 457.

APPEARANCE:

Shri R. Parthasarathy, Consultant for the appellants assessees

Shri L.V. Rao, Additional Commissioner/AR for the respondent

CORAM: HON'BLE Ms. SULEKHA BEEVI C.S, MEMBER (JUDICIAL)
HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER No. A/30801 – 30804/2019

DATE OF HEARING: 23.10.2019
DATE OF DECISION: 23.10.2019

[ORDER PER: Ms. SULEKHA BEEVI C.S)

1. Ld. Consultant for the appellant/assessee submit that they have filed
declaration as per Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

Appeal Nos. E/30211/2017 and E/30397/2017 are filed by the department against the very same impugned order aggrieved by the reduced penalty. Since the appellant assessee has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, it is deemed tht the appels filed by the assessee are withdrawn. Since the appeals filed by the Department are also against the same impugned order, the said scheme merges with the appeals filed by the Revenue. Hence all these appeals are dismissed as withdrawn. It is made clear that the appellants will have liberty to file ROA in case the assessee is not issued discharge certificate as per ther scheme.

2. The appeals are disposed of accordingly.

(Dictated and pronounced in open court)

**(Ms. SULEKHA BEEVI C.S)
MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)
MEMBER (TECHNICAL)**