

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH - COURT NO. – I

Excise Appeal No. 30289 of 2016

(Arising out of **Order-in-Original** No VIZ-EXCUS-003-COM-009-2015-16 dated 29.12.2015
passed by Commissioner of Central Excise, Customs & Service Tax, Nellore)

**Commissioner Of Customs,
Excise & Service Tax Nellore**
Chilamkur Kadapa Andhra Pradesh-516001

..

APPELLANT

VERSUS

M/s India Cements Ltd.
D.No.24/1628, S.M. Towers, Dargamitta
Nellore Andra Pradesh-524003

..

RESPONDENT

APPEARANCE:

Shri K. Sreenivasa Rao, AR for the Appellant.
None for the Respondent

**CORAM: HON'BLE Mr. R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)**

FINAL ORDER No. A/30345/2025

Date of Hearing:29.08.2025
Date of Decision:29.08.2025

[ORDER PER: R. MURALIDHAR]

No one is present on behalf of the Respondent. The Learned AR appearing for the Appellant Revenue submits that the issue is in a short compass. Therefore, the appeal itself was taken up for disposal.

2. The Learned AR submits that this present appeal has been filed by the Revenue, being aggrieved by the quantum of the Penalty imposed by the lower authority. He submits that the Respondent had also filed their Appeal No. E/30297/2016 being aggrieved by the penalty imposed on them under the same impugned Order [OIO No. VIZ-EXCUS-003-COM-009-2015016 dated 29.12.2015]. Subsequently, the Respondent has opted for SVLDR Scheme, for which they have been issued the SVLDRS4 Certificate. Hence,

he submits that the issue which has been agitated by the appellant Revenue, already stands covered by the SVLDRS 4 Certificate.

3. In view of the above facts the present appeal of the Revenue is rendered infructuous. Nothing the same, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in open court)

(R. MURALIDHAR)
MEMBER (JUDICIAL)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

shirisha