

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL  
MUMBAI**

WEST ZONAL BENCH, MUMBAI

**Excise Appeal No. 1545 of 2011**

(Arising out of order-in-appeal no. PKS/47/BEL/2011-12 dated 3<sup>rd</sup> June 2011 passed by the Commissioner of Central Excise (Appeals), Mumbai-III.)

**M/s S. Narendrakumar & Co.**

.....Appellant

**4/B, Everest House,  
L.B.S. Marg, Vikhroli (West),  
Mumbai – 400 083**

*VERSUS*

**Commissioner of Central Excise,**

.....Respondent

**Mumbai-III**

**3<sup>rd</sup> & 4<sup>th</sup> Floor, Vardaan Centre,  
MIDC, Wagle Industrial Estate,  
Thane (West), Mumbai – 400 604**

**WITH**

- (i) Excise Appeal No. 471 of 2012 (M/s S. Narendrakumar & Co.);**
- (ii) Excise Appeal No. 665 of 2012 (M/s S. Narendrakumar & Co.);**
- (iii) Excise Appeal No. 1453 of 2012 (M/s S. Narendrakumar & Co.);**
- (iv) Excise Appeal No. 86402 of 2015 (M/s S. Narendrakumar & Co.);**
- (v) Excise Appeal No. 86403 of 2015 (M/s S. Narendrakumar & Co.);**
- (vi) Excise Appeal No. 89674 of 2018 (M/s S. Narendrakumar & Co.);**
- (vii) Excise Appeal No. 85623 of 2019 (M/s Kellogg India Pvt Ltd);**

(Arising out of order-in-appeal no. MKK/426/RGD APP/2018-19 dated 21<sup>st</sup> January 2019 passed by the Commissioner of Central Tax (Appeals), Navi Mumbai.)

**APPERANCE:**

Shri Mihir Mehta, Advocate for the Appellant

Shri Anil Choudhary, Deputy Commissioner, Authorised Representative for the Respondent

CORAM:

**HON'BLE MR. C J MATHEW, MEMBER (TECHNICAL)**  
**HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

**FINAL ORDER NO. A/85133-85140/2020**

Date of Hearing: 24.01.2020

Date of Decision: 24.01.2020

**PER: CORAM**

Learned Counsel submits that the appellant had sought coverage under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and that in consequence acceptance of declaration prescribed in discharge certificate has been issued by the competent authority.

2. We have heard Learned Authorised Representative.

3. In accordance with the provisions of the scheme, and as per section 127(6) of Finance Act, 2019, appeals are dismissed as deemed to be withdrawn.

(Dictated & pronounced in open Court)

**(C J Mathew)**  
**Member (Technical)**

**(Dr. Suvendu Kumar Pati)**  
**Member (Judicial)**