

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

REGIONAL BENCH

Excise Appeal No. 87177 of 2013

(Arising out of Order-in-Appeal No. PVR/134-135/NGP/2013 dated 27.02.2013 passed by the Commissioner of Customs Excise & Service Tax (Appeals), Nagpur.)

M/s. P S C Pole Factory

.....Appellant

**Maharashtra State Electricity Distribution Co. Ltd,
(Formerly Known as P. S. C. Pole Factory MESB)
Chimur Road, Warora,
Dist. Chandrapur – 442 914.**

VERSUS

Commissioner of Central Excise, Nagpur

.....Respondent

**GST Bhavan, Civil Lines,
Telangkhedi Road, Nagpur,
Maharashtra – 440 001.**

APPEARANCE:

Shri Ashish A. Khandare, Asst. Engineer (C) for the Appellant

Shri P. K. Acharya. Superintendent, Authorised Representative for the Respondent

CORAM:

**HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)
HON'BLE DR. SUVENDU KUMAR PATI, MEMBER (JUDICIAL)**

FINAL ORDER NO. A/85614/2023

Date of Hearing: 25.04.2023

Date of Decision: 25.04.2023

PER: BENCH

When the matter was called for hearing today, learned Counsel for the appellant submits that the appellant has opted under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and to that effect, has also obtained the SVLDRS-4 Certificate. Since the issue has already been settled under the said scheme, the appeal is accordingly dismissed as withdrawn.

(Dictated & Pronounced in open court)

**(Sanjiv Srivastava)
Member (Technical)**

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