

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

**WEST ZONAL BENCH**

**Excise Appeal No. 85698 of 2016**

(Arising out of Order-in-Original No. PUN-EXCUS-001-PR.COM-045-15-16 dated 17.12.2015 passed by the Commissioner of Central Excise, Pune I)

**M/s. General Motors India Pvt Ltd.**

**.....Appellant**

Plot no. A-16, Talegaon MIDC Phase II  
Urse, Tal.Maval, Dist. Pune

**Vs.**

**Commissioner of Central Excise, Pune I**

**.....Respondent**

41-A, ICE House, Wadia College,  
Pune

**APPEARANCE:**

Shri Suryakant Singh, Advocate for the appellant  
Shri H K Tantia (AR) for the respondent

**CORAM: Hon'ble Mr C J Mathew, Member (Technical)**  
**Hon'ble Mr Ajay Sharma, Member (Judicial)**

**FINAL ORDER No: 86960/2025**

DATE OF HEARING: 27-11-2025

DATE OF DECISION : 27-11-2025

**Per: Coram**

Learned Counsel for appellant submitted that they had sought coverage under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and final discharge certificate has been issued by the competent

authority.

2. Accordingly, in conformity with section 127(6) of Finance Act 2019, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in open Court)

**(Ajay Sharma)**  
**Member (Judicial)**

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

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