IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED: 04.09.2024

CORAM :

THE HON'BLE MR.JUSTICE R.SURESH KUMAR
AND
THE HON'BLE MR.JUSTICE C.SARAVANAN

C.M.A.No.2699 of 2018
C.M.P.No.20421 of 2018

M/s.Alstom Projects India Ltd.,
No.63, Trichy Rad, Kannampalayam Post,
Coimbatore 641 402, Tamil Nadu. .. Appellant

-vs-

The Commissioner of Central Excise
and Service Tax, Coimbatore. .. Respondent

Prayer: Appeal filed under Section 35G of the Central Excise Act, 1944, against the Final Order No.40111/2018 dated 17.01.2018 on the file of Customs, Excise & Service Tax Appellate Tribunal, Chennai.

For the Appellant : Mr.Raghav Rajeev
for Mr.Lakshmi Kumaran

For the Respondent : Mr.B.Ramana Kumar
Sr. Stdg. Counsel

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JUDGMENT

(Judgment of the Court was made by R.Suresh Kumar, J.)

It is stated by Mr.Raghav Rajeev, learned counsel appearing for the appellant, that the appellant has already availed the benefit of SVS, 2019, that is "Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The learned counsel would, however, submit that so far, the discharge certificate is yet to be issued by the concerned authority and therefore, if this appeal is dismissed by recording the aforesaid development, liberty can also be given to the appellant to re-agitate the issue, in case the discharge certificate is not given by the Designated Authority in future.

2. Recording the said submission, this writ appeal is dismissed as having become infructuous with the aforestated liberty. However, there

shall be no order as to costs. Consequently, connected miscellaneous petition is also dismissed.

(R.S.K., J.) (C.S.N., J.)
04.09.2024

Index : Yes/No
NC : Yes/No

sra
To

1.The Commissioner of Central Excise
and Service Tax, Coimbatore.

2. The Customs, Excise and Service
Tax Appellate Tribunal, Chennai.

R.SURESH KUMAR, J.
AND
C.SARAVANAN,J.

(sra)

C.M.A.No.2699 of 2018

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