

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 26262 of 2013

(Arising out of Order-in-Appeal No. 02/2013/BM dated
22/01/2013 passed by Commissioner of Central
Excise(Appeals), Mangalore)

MSPL Ltd.

Baldota Enclave,
Abheraj Baldota Road,
HOSPET - 583203
KARNATAKA

Appellant(s)

VERSUS

**Commissioner of Central
Excise, Customs and Service
Tax BELGAUM**

NO. 71...CLUB ROAD,
CENTRAL EXCISE BUILDING,
BELGAUM, - 590001
KARNATAKA

Respondent(s)

AND

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BELGAUM, - 590001
KARNATAKA

Respondent(s)

APPEARANCE:

Shri M.S. Nagaraja, Advocate for the appellant.
Shri H. Jayathirtha, Superintendent(AR) for the respondent.

CORAM:

HON'BLE Dr. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20349-20350 / 2023

Date of Hearing: 26/04/2023

Date of Decision: 26/04/2023

Per : DR. D.M.MISRA

These two appeals have been filed against the common impugned Order-in-Appeal No.02/2013/BM dt. 22/01/2013. In appeal No.ST/26262/2013, the appellant has preferred an application under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and the same has been accepted by issuance of Form SVLDRS-4. Regarding appeal No.ST/26263/2013, learned advocate for the appellant submits that the appellants have instructed to withdraw the appeal as most of the issues decided against them and they

do not want to pursue the appeal. Both the appeals are dismissed on the grounds mentioned above.

(Dictated and pronounced in open court)

(Dr. D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Raja...