

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No.21354 of 2016

(Arising out of the Order in Appeal - COC-EXCUS-000-APP-032-16-17,
dated -26.04.2016 passed by the Commissioner (Appeals), Customs,
Central Excise and Service Tax, Cochin)

M/s Happy Constructions

Happy Villa, Opp Cepz, Kakkanad
Cochin, Kerala-682030

Appellant(s)

VERSUS

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

CR Building, IS Press Road, Cochin-18

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. K. Vishwanatha, AR for the Respondent

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

Final Order No.20427/2023

Date of Hearing: 23/05/2023

Date of Decision:23 /05/2023

As Per Bench

None for the appellant. Learned AR for the Department submitted that the appellant has availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019, which has been accepted by the Department and Discharge Certificate in Form-4 has also been issued by the Designated Committee,

which is placed on record. Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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