

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 20758 of 2016

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-508-
15-16 dated 29/02/2016 passed by the Commissioner of
Central Excise, Customs and Service Tax,
(Appeals-II), Cochin-18]

**MODERN BUILDING MATERIALS
AND CONSTRUCTIONS**

Al-ameen Building,
Opp. Link Road,
Kiliparamba Lane,
Chalappuram,
Calicut,
Kerala – 673 002.

.....Appellant

Versus

**COMMISSIONER OF CENTRAL
EXCISE, CUSTOMS & SERVICE TAX**

C.R. Building,
Mananchira,
Calicut,
Kerala – 673 001.

.....Respondent

Appearance:

None for the Appellant

Mr. Neeraj Kumar, AR for the Respondent

Coram:

Hon'ble Mr. P. A. Augustian, Member (Judicial)

Hon'ble Mr. Pallela Nageswara Rao, Member (Technical)

Final Order No. 21371 / 2023

Date of Hearing: 13/12/2023

Date of Decision: 13/12/2023

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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Order Dictated and pronounced in open court)

(P.A. Augustian)
Member (Judicial)

(Pullela Nageswara Rao)
Member (Technical)

Ganesh