

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

Regional Bench COURT-2.

Service Tax Appeal No. 21491 of 2017

[Arising out of the Order-in-Appeal No. MLR-EXCUS-000-APP-113-16-17 dated 28.02.2017 passed by the Commissioner of Central Excise (Appeals), Cochin]

Janaki Constructions

D.No. 157, Near Syndicate Bank,
Katipulla, Mangalore,
Karnataka - 574149

.....Appellant

VERSUS

Commissioner of Central Excise and Service Tax

Mangalore

7th Floor, Trade Centre, Bunts Hostel Road,
Mangalore, Karnataka – 695001

..... Respondent

Appearance

Mr. Nimit Jain, Advocate for Appellant

Mr. M. A. Jithendra, Authorized Representative for Respondent

Coram:

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

Hon'ble Mrs. R. Bhagya Devi, Member (Technical)

FINAL ORDER No. 21828 of 2025

Date of Hearing: 18.11.2025

Date of Decision: 18.11.2025

AS PER P. A. AUGUSTIAN

Learned counsel for the appellant submits that they have availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019. The learned AR for the department submitted that the availment of the scheme 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.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)

(R. Bhagya Devi)
Member (Technical)

Sasi