

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No. 20210 of 2019**

(Arising out of Order-in-Original No. 20/2018 (PR. COMMR.) dated 27.09.2018 passed by the Commissioner of Central Tax, GST - West Commissionerate, Bengaluru.)

**M/s. Pierian Services Pvt. Ltd.**

No. 979, 19<sup>th</sup> Main, 13<sup>th</sup> Cross,  
Banashankari II Stage,  
Bengaluru - 560 070.

.....**Appellant(s)**

**Versus**

**Commissioner of Central Tax,**

Bengaluru West Commissionerate,  
1<sup>st</sup> Floor, TTMC Complex,  
BMTB Bus Stand, Banashankari,  
Bengaluru - 560 070.

.....**Respondent(s)**

**APPEARANCE:**

Ms. Sanjana Ahuja, Advocate for the Appellant.

Mr. Vikalp Jain, Superintendent (AR) for the Respondent.

**CORAM:**

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

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

**Final Order No. 21992 /2025**

Date of Hearing: 05.12.2025

Date of Decision: 05.12.2025

**PER : PULLELA NAGESWARA RAO**

Learned Counsel for the appellant submits that they have availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019. Learned AR for the Department has 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

**(P.A.AUGUSTIAN)**  
**MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

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