

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21166 of 2018

(Arising out of Order-in-Appeal No. BW-EXCUS-000-APP-039-18-19 dated 31.05.2018 passed by the Commissioner of Central Tax (Appeals), Mysuru.)

M/s. Pierian Services Pvt. Ltd.

No. 979, 19th Main, 13th Cross,
Banashankari II Stage,
Bengaluru – 560 070.

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

Versus

Commissioner of Central Tax,

Bengaluru West Commissionerate,
1st Floor, TTMC Complex,
BMTC Bus Stand, Banashankari,
Bengaluru – 560 085.

.....**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. 22068 /2025

Date of Hearing: 05.12.2025

Date of Decision: 05.12.2025

PER: P.A. AUGUSTIAN

The issue in the present appeal is regarding rejection of the VCES Application dated 27.12.2003 under Voluntarily Compliance Encouragement Scheme, 2013.

2. Appellant were receiving services from abroad and when the above VCES was introduced, Appellant filed an application on 31.12.2013 declaring the service tax dues and it is acknowledged by the Department. But it was rejected vide letter dated 23.12.2014 on the ground that the declaration is not true declaration. Aggrieved by said rejection letter, the Appellant filed a Writ Petition No. 36361/2015

before the Hon'ble High Court of Karnataka and Hon'ble High Court vide Order dated 11.09.2017 remanded the issue to the Lower authority with a direction to provide a reasonable opportunity for hearing. Accordingly personal hearing was extended and Adjudication authority held that since there is no form VCES-3 issued, there is no question of accepting VCES application. It is further observed that office of the Respondent had issued show cause notice dated 29.12.2004 seeking as to why the declaration under the VCES should not be rejected and considering the issue of show cause notice, the Appellant were directed to present the case before the Commissioner under the said show cause notice. Aggrieved by said order of the Adjudicating authority and appeal was filed before the Commissioner (Appeals) and Commissioner (Appeals) as per the impugned order dated 31.05.2014 rejected the appeal. Aggrieved by said order, present appeal is filed.

3. During pendency of the Appeal, the Respondent has issued order dated 27.09.2018 confirming the demand and aggrieved by said order, an Appeal No. 20210/2019 is filed before this Tribunal. During pendency of said appeal, when Sabka Vishwas (Legal Dispute Resolution Scheme), 2019 was introduced, Appellant availed the scheme and the Department accepted the application and discharge certificate is also issued. Considering the said, the appeal No. 20210/2019 is disposed vide Final Order No. 21992/2025 dated 05.12.2025. Thus the impugned order is the present appeal is infructuous and accordingly appeal is disposed as infructuous.

(Operative portion of the order was pronounced in open court
on conclusion of hearing.)

(P. A. AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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