

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 25756 of 2013

(Arising out of Order-in-Appeal No.06/2013 dated 23.01.2013
passed by the Commissioner of Central Excise (Appeals),
Mangalore.)

M/s. Janaki Constructions

D. No.157, Near Syndicate Bank,
Katipalla,
Mangalore – 574 149.

Appellant(s)

VERSUS

The Commissioner of Central Excise

7th Floor, Trade Centre,
Bunts Hostel Road,
Mangalore – 575 003.

Respondent(s)

APPEARANCE:

Shri Akbar Basha, Chartered Accountant for the Appellant.

Shri Rajashekar.B.N.N, Superintendent (AR) for the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

FINAL ORDER NO. 20253 /2026

DATE OF HEARING: 27.02.2026

DATE OF DECISION: 27.02.2026

PER: R. BHAGYA DEVI

Learned Chartered Accountant for the appellant submits that they have availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and discharge certificate has also been issued by the Designated Committee, which has also been produced on

record. In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in Open Court)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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