CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
BANGALORE

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21331 of 2018

(Arising out of Order-in-Original No.10/2018 (PR. COMMR.) dated 24.04.2018 passed by the Commissioner of Central Tax, Bengaluru.)

Principal Commissioner of Central Tax
West Commissionerate,
BMTC Building,
Banashankari,
Bangalore – 560 070.

Appellant(s)

VERSUS

M/s. Imperial Constructions
No.2226/A, PNS Complex,
4th Main, Banashankari 2nd Stage,
Bengaluru – 560 070.

Respondent(s)

APPEARANCE:

Shri Vinod Kumar Garhwal, Superintendent (AR) for the Appellant.

None for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20754 /2026

DATE OF HEARING: 08.06.2026
DATE OF DECISION: 08.06.2026

PER : R. BHAGYA DEVI

This appeal is filed by the Revenue against the Order-in-Original No. 10/2018 dated 24.04.2018 passed by the Principal Commissioner of Central Tax GST, Bangalore.

2. Brief facts of the case are that the Principal Commissioner in the impugned order had confirmed the demand of service tax and disallowed cenvat credit to the respondent but had imposed reduced penalty under Section 78 of the Finance Act, 1994, after

taking into consideration the fact that major amount of the demand was paid prior to the issuance of show-cause notice. Aggrieved by this order, the Revenue filed an appeal on the ground that since suppression was upheld by the Principal Commissioner and the demand was confirmed, reduction of penalty under Section 78 of the Finance Act, 1994 was not in accordance with law. Hence, the present appeal.

2. None appeared for the respondent. Heard learned Authorised Representative for the Revenue who reiterated the grounds of appeal.

3. On perusal of the records, we find that the respondent had filed an appeal against the above-said Order-in-Original No. 10/2018 dated 24.04.2018 before this Tribunal. Respondent had settled the dues under SVLDRS Scheme, 2019 and taking note of that this, the Tribunal vide Final Order No. 20781/2020 dated 26.10.2020 held that in view of the discharge certificate; the appeal is dismissed as deemed to be withdrawn. In view of the above, the present appeal filed by the Revenue becomes infructuous and the same is disposed of.

(Dictated and pronounced in Open Court.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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