

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

REGIONAL BENCH - COURT NO. 1

Appeal(s) Involved:

**ST/207/2009-DB, ST/20290/2019-DB,  
ST/20343/2019-DB, E/01098/2009**

[Arising out of Order-in-Original No. 56/2008 dated  
28/11/2008 passed by the Commissioner of Service Tax,  
Bangalore.]

[Arising out of Order-in-Original No. 86/2018 dated  
01/01/2019 passed by Commissioner of Central Tax ,  
BANGALORE-I (Appeal).]

[Arising out of Order-in-Appeal No. 557/2018-CT dated  
23/01/2019 passed by Commissioner of Central Tax ,  
BANGALORE-I ]

**M/s. Valsala Travels Pvt. Ltd.**

Sy N0-2/5, Sajje Palya, Shree  
Gandhadakavalu, Vishwaneedam Post,  
Bangalore

Appellant(s)

**M/s. Adityavani Facility Services  
Pvt Ltd**

No.410, 2<sup>nd</sup> Floor, 5<sup>th</sup> Main Road,  
2<sup>nd</sup> Block, HRBR Layout, Kalyan Nagar  
BANGALORE - 560043  
KARNATAKA

Appellant(s)

**M/s. Sierra Constructions Pvt.  
Ltd.**

187, 1<sup>st</sup> Main, 1<sup>st</sup> Cross  
Lower Palace Orchards  
BANGALORE - 560027  
KARNATAKA

Appellant(s)

**M/s. Kamal Fruits Processing  
Industry**

No.261, Hebbal Industrial Area  
Belvadi (P.O.)  
Mysore - 570 016.

*VERSUS*

**Commissioner Of Central Tax,  
Bengaluru North West**

2nd Floor, South Wing,  
BMTC Complex  
Shivaji Nagar  
Bengaluru - 560051  
Karnataka

Respondent(s)

**Commissioner Of Central Tax,  
Bengaluru East**

BMTC BUILDING  
OLD AIRPORT ROAD, DOMLUR,  
BANGALORE - 560071  
KARNATAKA

Respondent(s)

**Commissioner Of Central Tax,  
Bangalore North**

No.59, HMT Bhawan  
Ground Floor, Bellary Road  
BANGALORE - 560032  
KARNATAKA

Respondent(s)

**The Commissioner of Central Excise  
Mysore Commissionerate**

S1 & S2 Vinaya Mrga,  
Siddharatha Nagar,  
Mysore - 570 011.

**Appearance:**

**Mr. G. Venkatesh, Advocate  
A. SHANKAR**

NO.19, 1ST FLOOR, SNS PLAZA,  
KUMARAKRUPA ROAD, BANGALORE - 560001

For the Appellant

**Mr. GANAPATI G BHATPRASAD**

S-2 NO. 82 KUBERA ENCLAVE,  
2<sup>nd</sup> CROSS BHUVANESHWARI NAGAR  
HEBBAL  
BANGALORE - 560024  
KARNATAKA

For the Appellant

**Mr. Ashok Kumar Doddi, CA  
MANOHAR CHOWDHRY AND  
ASSOCIATES**

NO 51, FLAT NO.201, 2ND FLOOR,  
NO 5, SHREE BALAJI ENCLAVE,  
13TH CROSS 2ND BLOCK JAYANAGAR  
BANGALORE - 560011  
KARNATAKA

For the Appellant

**Mr. K. Ramesh, Advocate**

No.T-9, Fortuna Icon apartments,  
Jodidar Ashwathappa Farm,  
Sahakara Nagar,  
Bengaluru - 560 092.

**Mr. M. K. Davindran,  
Superintendent (AR)**

For the Respondent

**CORAM:**

**HON'BLE MR. S.S GARG, JUDICIAL MEMBER**

**HON'BLE MR. C. J. MATHEW, TECHNICAL MEMBER**

**Final Order No. 21195-21197, 21198 / 2019**

Date of Hearing: 02/12/2019

Date of Decision: 02/12/2019

**Per : AS PER BENCH**

Learned counsels for the appellants 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 present appeals are dismissed as deemed to be withdrawn.

(Order was pronounced and dictated  
in Open Court on **02/12/2019**)

**S.S GARG**  
**JUDICIAL MEMBER**

**C. J. MATHEW**  
**TECHNICAL MEMBER**

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