

**IN THE CUSTOMS, EXCISE & SERVICE TAX  
APPELLATE TRIBUNAL, CHENNAI**

**Service Tax Appeal No.41546 of 2017**

(Arising out of Order-in-Original No. 24/2017 (C) (ST) dated 30.3.2017 passed by the Commissioner of Central Excise, Puducherry)

**M/s. Shri Janani Homes (P) Ltd.**

No. 9, 2<sup>nd</sup> Cross Street  
Mookambigai Nagar, Reddiarpalayam  
Puducheerry – 605 010.

**Appellant**

Vs.

**Commissioner of GST & Central Excise**

Puducherry Commissionerate  
1, Goubert Avenue  
Puducherry – 605 001.

**Respondent**

**APPEARANCE:**

None for the Appellant  
Smt. Anandalakshmi Ganeshram, Supdt. (AR)

**CORAM**

**Hon'ble Ms. Sulekha Beevi C.S., Member (Judicial)**  
**Hon'ble Shri M. Ajit Kumar, Member (Technical)**

Final Order No. 40489/2023

Date of Hearing : 26.06.2023  
Date of Decision: 26.06.2023

**Per Ms. Sulekha Beevi C. S.,**

The appellant has filed memo stating that they have opted for SVLDR scheme and has received Form – 4 Discharge Certificate. Accordingly, the appeal is dismissed.

(Dictated and pronounced in open court)

**(M. AJIT KUMAR)**  
Member (Technical)

**(SULEKHA BEEVI C.S.)**  
Member (Judicial)