

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH AT HYDERABAD**

Division Bench

Court – I

Service Tax Appeal No. 30528 of 2018

(Arising out of Order-in-Appeal No.HYD-EXCUS-SC-AP2-0287-17-18-ST dt.19.01.2018
passed by Commissioner (Appeals-II), GST & CE, Hyderabad)

**Commissioner of Central Tax,
Secunderabad - GST**

Kendriya Shulk Bhavan, L.B. Stadium Road,
Basheerbagh, Hyderabad, Telangana – 500 004

.....Appellant

VERSUS

**AP Northern Power Distribution
Corporation Limited**

TSNPDCL, Nakkalagutta,
Hanamkonda, Telangana – 506 001

.....Respondent

with

Service Tax Appeal No. 30253 of 2019

(Arising out of Order-in-Original No.HYD-EXCUS-003-COM-009-18-19 dt.18.10.2018 passed
by Commissioner of Central Tax & Central Excise, Secunderabad Commissionerate)

**M/s Northern Power Distribution Company
of Telangana Limited**

Nakkalagutta, Hanamkonda,
Warangal, Telangana – 506 001

.....Appellant

VERSUS

**Commissioner of Central Tax,
Secunderabad - GST**

Kendriya Shulk Bhavan, L.B. Stadium Road,
Basheerbagh, Hyderabad, Telangana – 500 004

.....Respondent

and

Service Tax Appeal No. 31093 of 2017

(Arising out of Order-in-Appeal No.HYD-EXCUS-000-APP-0115-17-18-ST dt.30.06.2017
passed by Commissioner (Appeals-II), Hyderabad)

**The Divisional Engineer Electrical
Transformers**

TSNPDCL, Powerhouse Compound,
Nizamabad – 503 001

.....Appellant

VERSUS

**Commissioner of Customs, Central Excise
& Service Tax, Hyderabad – I**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad,
Telangana – 500 001

.....Respondent

Appearance

Shri C. Mallikarjun Reddy, Authorized Representative for the Revenue.
None for the Assessee.

Coram:

HON'BLE MR. P. VENKATA SUBBA RAO, MEMBER (TECHNICAL)
HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER No. A/30929-30931/2020

Date of Hearing: 13.10.2020
Date of Decision: 13.10.2020

[Order per: BENCH]

1. Learned Departmental Representative has submitted that in these cases the assessee applied under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and discharge certificates have been issued. Accordingly, these appeals are dismissed as deemed to have been withdrawn as per section 127(6) of the Finance Act (No.2), 2019.

(Dictated and pronounced in open court)

(P. VENKATA SUBBA RAO)
MEMBER (TECHNICAL)

(P. DINESHA)
MEMBER (JUDICIAL)