

(1)

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

Division Bench

Court – I

Appeals No.	Appellant	Respondent	Impugned Order No. & Date
ST/20488/2015	Stru Fabs	CCCE & ST, Visakhapatnam – I	OIA: 69/2014 (V)-I-ST dt.10.11.2014
ST/20643/2015	Ch Ramakotaiah	CCCE & ST, Visakhapatnam – I	OIO: VSP-EXCUS-001-COM-026-14-15 dt.16.12.2015
ST/20723/2015	K Vamsidhar	CCCE & ST, Tirupati	OIA: 02/2015-ST dt.07.01.2015
ST/21025/2015	Bharat Sanchar Nigam Ltd	CCCE & ST, Nellore	OIA: 08/2015 dt.17.02.2015
ST/21043/2015	Tirumala Tirupati Devasthanams	CCCE & ST, Tirupati	OIO: 38/2014-ST dt.21.12.2014
ST/21070/2015	Sterling Transformers	CCCE & ST, Tirupati	OIO: 38-41/2014 dt.23.12.2014
ST/21224/2015	Rally Tech Services Pvt Ltd	CCCE & ST, Visakhapatnam – I	OIA: VSP-EXCUS-001-COM-089-14-15 dt.09.03.2015
ST/21779/2015	Paturi Narayana Rao	CCCE & ST, Guntur	OIA: GUN-EXCUS-000-APP-028-15-16 dt.19.05.2015
ST/21780/2015	Paturi Srikanth	CCCE & ST, Guntur	OIA: GUN-EXCUS-000-APP-029-15-16 dt.19.05.2015
ST/21860/2015	K Linga Rao	CCCE & ST, Hyderabad – III	OIA: HYD-EXCUS-003-COM-013-15-16 dt.08.05.2015
ST/22121/2015	B V Subbareddy	CCCE & ST, Tirupati	OIA: VIZ-EXCUS-003-APP-002-15-16 dt.21.04.2015
E/30780/2016	Hindustan Zinc Ltd	CCCE & ST, Visakhapatnam – I	OIA: VIZ-EXCUS-001-APP-026-16-17 dt.24.06.2016
ST/30104/2016	Visakhapatnam Port Trust	CCCE & ST, Visakhapatnam – I	OIO: VSP-EXCUS-001-COM-028-15-16 dt.17.11.2016
ST/30484/2016	South India Corporation Ltd	CCCE & ST, Visakhapatnam – I	OIO: VSP-EXCUS-001-COM-026-15-16 dt.16.11.2015
ST/30566/2016	Visakhapatnam Port Trust	CCCE & ST, Visakhapatnam – I	OIO: VSP-EXCUS-001-COM-001-16-17 dt.17.05.2016
ST/30727/2016	Desitechno Solutions	CCCE & ST, Visakhapatnam – I	OIA: VIZ-EXCUS-001-APP-081-15-16 dt.29.02.2016
ST/30881/2016	RR Services	CCCE & ST, Visakhapatnam – II	OIA: VIZ-EXCUS-002-APP-032-16-17 dt.23.06.2016
ST/30963/2016	Venkata Rama Enterprises	CCCE & ST, Visakhapatnam – I	OIA: VIZ-EXCUS-002-APP-033-16-17 dt.30.06.2016
ST/31036/2016	Chilukuri Housing	CCCE & ST,	OIA: VIZ-EXCUS-

(2)

	Projects Pvt Ltd	Visakhapatnam – I	001-APP-35-36-16-17 dt.29.07.2016
ST/31192/2016	Rachana Television Pvt Ltd	CCT, Hyderabad – GST	OIO: HYD-SVTAX-000-COM-71-73-16-17 dt.29.08.2016
E/30292/2017	Ashok Kumar Agarwal, Managing Director	CCCE & ST, Visakhapatnam – I	OIO: VSP-EXCUS-001-COM-021-16-17 dt.15.11.2016
E/30493/2017	Bollineni Castings & Steel Ltd	CCCE & ST, Nellore	OIO: VIZ-EXCUS-003-COM-029-16-17 dt.29.11.2016
ST/30118/2017	Envirotec Engineers India Pvt Ltd	CCT, Secunderabad-GST	OIO: HYD-EXCUS-003-COM-060-16-17 dt.30.09.2016
ST/30181/2017	Electronics Corporation of India Ltd	CCT, Secunderabad – GST	OIO: HYD-EXCUS-003-COM-065-16-17 dt.31.10.2016
ST/30596/2017	Dakshayani Automobiles	CCCE & ST, Visakhapatnam – I	OIA: VIZ-EXCUS-002-APP-105-16-17 dt.23.01.2017
ST/30790/2017	SB Motor Corporation	CCCE & ST, Visakhapatnam – II	OIA: VIZ-EXCUS-002-APP-109-16-17 dt.31.01.2017
ST/30959/2017	Sea Way Shipping & Logistics Ltd	CCT, Viskhapatnam – GST	OIA: VIZ-EXCUS-001-APP-036-037-17-18 dt.31.05.2017
ST/30999/2017	Sri Jayalakshmi Automotives Pvt Ltd	CCT, Visakhapatnam – GST	OIA: VIZ-EXCUS-002-APP-014-17-18 dt.23.05.2017
ST/31188/2017	KAN Enterprises	CCT, Visakhapatnam – GST	OIA: VIZ-EXCUS-001-APP-111-112-17-18 dt.22.09.2017
E/30094/2019	IJM India Infrastructure Ltd	CCT, Guntur – GST	OIA: GUN-EXCUS-000-APP-126-18-19 dt.26.11.2018
E/30230/2019	Sahara Agri Products Pvt Ltd	CCT, Secunderabad – GST	OIO: HYD-EXCUS-003-COM-008-18-19 dt.18.10.2018
E/30231/2019	N Ramesh	CCT, Secunderabad – GST	OIO: HYD-EXCUS-003-COM-008-18-19 dt.18.10.2018
E/30232/2019	Sahakar Crop Sciences Pvt Ltd	CCT, Secunderabad – GST	OIO: HYD-EXCUS-003-COM-008-18-19 dt.18.10.2018
ST/30110/2019	Sh T Ajay Kumar Reddy	CCT, Hyderabad – GST	OIA: HYD-SVTAX-HYC-APP-035-18-19-APP-I dt.29.08.2018
ST/30135/2019	JNJ Powercom Systems Ltd	CCT, Secunderabad – GST	OIO: HYD-EXCUS-003-COM-002-18-19 dt.24.08.2018
ST/30192/2019	P Sivasankar Reddy	CCT, Tirupati – GST	OIA: TTD-EXCUS-000-APP-109-18-19 dt.30.10.2018
ST/30200/2019	Bharathi Warehousing	CCT, Guntur – GST	OIA: GUN-EXCUS-000-APP-124-18-19

(3)

	Corporation		dt.18.10.2018
ST/30215/2019	Visakhapatnam Port Trust	CCT, Visakhapatnam – GST	OIA: VIZ-EXCUS-001-APP-185-18-19 dt.31.10.2018
ST/30216/2019	Visakhapatnam Port Trust	CCT, Visakhapatnam – GST	OIA: VIZ-EXCUS-001-APP-206-18-19 dt.29.11.2019
ST/30239/2019	Andhra Bank	CCT, Hyderabad – GST	OIA: HYD-EXCUS-AUDIT-COM-018-18-19 dt.31.12.2018
ST/30324/2019	Vijay Sekhar Reddy	CCT, Hyderabad – GST	OIA: HYD-EXCUS-AUDIT-COM-014-18-19 dt.31.12.2019
ST/30456/2019	Prasanthizilla Mutually Aided Coop Federation Ltd	CCT, Tirupati – GST	OIA: TTD-EXCUS-000-APP-061-18-19 dt.13.08.2018
ST/30527/2019	Sree Nidhi Seva Development Society	CCT, Tirupati – GST	OIA: GUN-EXCUS-000-APP-001-19-20 dt.16.04.2019
ST/30534/2019	CCT, Visakhapatnam – GST	Sri Sai Lakshmi Engineering Works	OIA: VIZ-EXCUS-002-APP-114-18-19 dt.15.03.2019
ST/30540/2019	Sattenapalli Municipality	CCT, Guntur – GST	OIA: GUN-EXCUS-000-APP-19-20 dt.16.04.2019
E/30074/2020	Larsen & Toubro Ltd	CCT, Medchal – GST	OIA: HYD-EXCUS-MD-AP2-107-18-19 dt.25.03.2019
E/30079/2020	Larsen & Toubro Ltd	CCT, Medchal – GST	OIA: HYD-EXCUS-MD-AP2-102-18-19 dt.21.03.2019
ST/30107/2020	RCM Cargo Mover & Co	CCT, Medchal – GST	OIA: HYD-EXCUS-MD-AP2-132-18-19 dt.28.03.2019

Appearance

None for the Assessee.

Shri C. Mallikarjun Reddy, Shri L.V. Rao & Shri A.V.L.N. Chary, Authorized Representatives for the Revenue.

Coram:

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

HON'BLE MR. P. DINESHA, MEMBER (JUDICIAL)

FINAL ORDER No. A/31430-31477/2020

Date of Hearing: 07.12.2020

Date of Decision: 07.12.2020

[Order per: BENCH]

1. Learned Departmental Representatives have 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)

Veda