

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
HYDERABAD**

REGIONAL BENCH - COURT NO. - I

Service Tax Appeal No. 31203 of 2018

(Arising out of **Order-in-Original** No.VSP-EXCUS-001-COM-003-18-19 dated 28.05.2018
passed by Pr. Commissioner of Central Tax, Visakhapatnam)

Pr. Commissioner of Central Tax .. **APPELLANT**
Visakhapatnam - GST
GST Commissionerate,
Port Area, Visakhapatnam,
Andhra Pradesh - 530 035.

VERSUS

T Srinivasa Rao .. **RESPONDENT**
Contractor, D.No. 50-117-17/12/3,
A S R Nagar,
Beside State Bank of India,
North Extension Layout,
Seethammadhara,
Visakhapatnam,
Andhra Pradesh - 530 013.

APPEARANCE:

Shri V. Srikanth Rao, Authorized Representative for the Appellant.
Shri R. Nageswara Rao, Consultant for the Respondent.

CORAM: HON'BLE Mr. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE Mr. ANGAD PRASAD, MEMBER (JUDICIAL)

FINAL ORDER No. A/30575/2025

Date of Hearing: 10.12.2025
Date of Decision: 10.12.2025

[ORDER PER: ANGAD PRASAD]

Learned AR submits that the party's appeal already decided under SVLDRS. Learned Consultant for the respondent submits that the Tribunal vide Final Order No. A/30482-30513/2020 dated 17.02.2020 allowed to withdraw the appeal no. ST/31018/2018 filed by respondent against the same Order-in-Original. Learned Consultant furnished a list of earlier disposal, wherein, appeal no. ST/31018/2018 has mentioned.

2. Since party's appeal already decided under SVLDRS as above, therefore, Department appeal will also not survive.

3. In view of the above, appeal is disposed of as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in open court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

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