

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

Division Bench - Court No. – I

Service Tax Appeal No. 23140 of 2014

(Arising out of OIO No.HYD-EXCUS-002-COM-014-14-15 dt.04.06.2014 passed by
Commissioner of Customs, Central Excise & Service Tax, Hyderabad-II)

**Commissioner of Central Excise &
Service Tax, Hyderabad - II**

Kendriya Shulk Bhavan, LB Stadium Road,
Basheerbagh, Hyderabad – 500 004

.....Appellant

VERSUS

**MRKR Constructions &
Industries Pvt Ltd**

D.No.8-2-268/1/D/A, Plot No.7,
Aurora Colony, Rd No.3, Banjara Hills,
Hyderabad, AP – 500 034

.....Respondent

Appearance:-

Shri V. Srikanth Rao & V.R. Pavan Kumar, ARs for the Appellant.
Shri Y. Chaitanya Tejas, Advocate for the Respondent.

**Coram: HON'BLE MR. A.K. JYOTISHI, MEMBER (TECHNICAL)
HON'BLE MR. ANGAD PRASAD, MEMBER (JUDICIAL)**

FINAL ORDER No. A/30338/2026

Date of Hearing: 29.06.2026

Date of Decision: 29.06.2026

[Order per: A.K. JYOTISHI]

Learned AR for the department submits that the matter in respect of Respondent's Appeal No. ST/22951/2014 has already been settled under SVLDRS Scheme, 2019 and this Bench has disposed of the same, vide Final Order No. A/30255/2025 dt.06.08.2025. The present appeal, which is filed by the Department, is only relating to penalty under section 76 of the Finance Act, arising out of the same proceedings, imposed on the respondent company. Since the respondent's appeal has already been disposed of under the SVLDRS scheme, the penalty will also not sustain and the appeal will become infructuous.

(2)

2. Nobody appeared on behalf of the respondent.
3. In view of the above, the appeal is disposed of as infructuous.

(Dictated and pronounced in the Open Court)

(A.K. JYOTISHI)
MEMBER (TECHNICAL)

(ANGAD PRASAD)
MEMBER (JUDICIAL)

Veda