

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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.76423 of 2016

(Arising out of Order-in-Original No.Commr./B-I/ST-31/2015 dated 18.03.2016
passed by Commissioner of Central Excise, Service Tax & Customs, Bhubaneswar)

M/s UBV Infrastructures Limited

(Nimasahi, Haripur Road, Cuttack-753001)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Bhubaneswar

(C.R.Building, Rajaswa Vihar, Bhubaneswar-751007, Odisha)

Respondent

APPEARANCE :

None for the Appellant

Shri D.Sue, Authorized Representative for the Respondent

CORAM:

HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)

HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.76030/2025

DATE OF HEARING : 28 APRIL 2025

DATE OF DECISION : 28 APRIL 2025

Per Ashok Jindal :

When the matter was called, none appeared on behalf of the appellant. The Id.A.R. for the Revenue submits that the appellant has opted SVLDRS Scheme. In such case, the SVLDRS-III Certificate has been issued to the appellant. Nothing is payable by the appellant. But portal is not showing that SVLDRS-IV Certificate has been issued to the appellant or not ? As no demand is being raised in terms of SVLDRS-III Certificate, it is expected that the SVLDRS-IV Certificate has been issued to the appellant.

2. In these terms, the appeal is disposed off.

(Dictated and pronounced in the open court)

**(Ashok Jindal)
Member (Judicial)**

**(K.Anpazhakan)
Member (Technical)**

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