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

REGIONAL BENCH – COURT NO.1

Service Tax Appeal No.75089 of 2015

(Arising out of Order-in-Appeal No.917/Pat/S.Tax/Appeal/2014 dated 24.10.2014 passed by Commissioner of CGST & Central Excise, Patna)

M/s Rana Construction
(H.No.54,Girja Kunj,Saraswati Lane,East Lohnipur,Kadamkuan,Patna-800003)

Appellant

VERSUS

Commissioner of CGST & Central Excise, Patna
(C.R.Building, Birchand Patel Path, Patna-800001)

Respondent

APPERANCE :
None for the Appellant
Shri P.Das, Authorized Representative for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.K.ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77138/2025

DATE OF HEARING : 04 AUGUST 2025
DATE OF DECISION : 04 AUGUST 2025

Per Ashok Jindal :

Today, when the matter was called, it is seen from the record that the appellant has gone for SVLDR Scheme and Form No.SVLDRS-3 has already been issued demanding the service tax to be paid by the appellant. The appellant has complied with the condition of Form No.SVLDRS-3 by paying all dues, but they could not produce a copy of the Form No.SVLDRS-4 issued.

2. As the appellant has paid all the dues as per SVLDRS-3 Certificate, we consider that the appellant has fulfilled the requirements under the SVLDRS Scheme. In that circumstances, as the appellant has paid all tax dues in full, the appeal is dismissed as withdrawn.

(Dictated and pronounced in the open court)

(Ashok Jindal)
Member (Judicial

(K.Anpazhakan)
Member (Technical)

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