

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
MUMBAI**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 85346 of 2017

(Arising out of Order-in-Appeal No. PUN-SVTAX-000-APP/287-16-17 dated 02.02.2016 passed by the Commissioner of Service Tax (Appeals), Pune.)

M/s Abhay Constructions

Sagana CTS No. 8, Plot No. 414,
Mukund Co-Op Housing Society, Gultekdi
Pune – 411 037.

.... Appellant

Versus

Commissioner of Service Tax, Pune - I

41-A, ICE House, Opp Wadia College, Sasoon Road,
Pune – 411 001.

.... Respondent

Appearance:

Shri Makrand Joshi, Advocate for the Appellants

Shri Shashank Kumar Yadav, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

HON'BLE MR. M.M. PARTHIBAN, MEMBER (TECHNICAL)

FINAL ORDER NO. A/86109/2024

Date of Hearing: 04.10.2024

Date of Decision: 04.10.2024

Per: S.K. MOHANTY

When the matter was called for hearing today, the Ld. Authorized Representative for the respondent submitted that the appellant has opted under the SABKA VISHWAS (LEGACY DISPUTE RESOLUTION) SCHEME, 2019 and to that effect, has also issued with the SVLDRS-4 Certificate Nos. L151119SV400157 dated 15.11.2019. Since the issue has already been settled under the said scheme, the appeals are accordingly dismissed as deemed withdrawal.

(Dictated and pronounced in open court)

**(S.K. Mohanty)
Member (Judicial)**

**(M.M. Parthiban)
Member (Technical)**

Sinha