CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL MUMBAI

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 87147 of 2016

(Arising out of Order-in-Original No. KLH-EXCUS-000-COMMISSIONER-060-15-16 dated 06.05.2016 passed by the Commissioner, Central Excise & Service Tax, Kolhapur)

Commissioner of Central Goods and Service Tax, Kolhapur .... **Appellant**
Kolhapur Commissionerate,
Kolhapur- 416 001.

Versus

T. S. Wind Power Developers .... **Respondent**
Office No. 1 & 2, 'B', Laxmi Vilas Heights, Plot No.90,
Survey No.19a/20a, Mouje Godoli (Near Bombay Rast),
Sangam Nagar, Satara, Maharashtra- 415 002.

Appearance:

Shri Dhananjay Dahiwale, Authorized Representative for the Appellant

Shri M.P. Joshi, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. A/86812/2024

Date of Hearing: 23.10.2024

Date of Decision: 23.10.2024

Per: S.K. MOHANTY

Heard both sides and perused the case records.

2. Feeling aggrieved with the impugned order dated 06.05.2016 passed by the learned Commissioner of Central Excise and Service Tax, Kolhapur, both the assessee-appellant as well as Revenue have preferred this appeal before the Tribunal. The appeal filed by the assesee-appellant was listed by the Registry as Appeal No. ST/86983/2016. The dispute arising out of the appeal filed by the assesee-appellant was settled under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and the Tribunal vide Final Order No. A/85420/2021 dated 10.02.2021 has dismissed the appeal as

deemed withdrawal. When the matter was called for hearing, learned Advocate appearing for the assesee-appellant has placed reliance on the Circular No. 1072/05/2019-CX dated 25.09.2019 issued by the CBIC, to state that if either of the party's appeal is disposed off by the Tribunal under the Scheme of 2019, then the other appeal shall not be proceeded with for hearing on merits.

3. On reading of the Circular dated 25.09.2019 (supra), we find that the Board has clarified that if the appeal filed by either side has been disposed off by the judicial forum, then the other appeal filed by either the revenue or the assessee-appellant shall not be proceeded further for deciding the issue on merits. Further, we also find from the available records that the Form No. SVLDRS-4 was issued by the Jurisdictional Commissioner, in support of disposal of the matter arising out of the impugned order dated 06.05.2016 under the Scheme of 2019.

4. In view of the above discussions, the appeal filed by Revenue is not maintainable before the Tribunal and accordingly, is dismissed.

(Order dictated and pronounced in open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM