

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

WEST ZONAL BENCH

SERVICE TAX APPEAL NO.85474 OF 2017

[Arising out of Order-in-Appeal noPUN-SVTAX-000-COM—030-16-17 dated 16th December 2017 passed by the Commissioner (Appeals-), Service Tax-I, Pune]

CUMMINS INDIA LTD

Appellant

Vs.

COMMISSIONER OF SERVICE TAX-I-PUNE

Respondent

Appearance:

Present for the Appellant : Shri Shyam Mangukia, Advocate

Present for the Respondent: Shri C.S.Pavan, AR

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)

HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO.85194 /2025

DATE OF HEARING/DECISION: 13.02.2025

PER: CORAM

Appellant had sought coverage under Sabka Vishwas (Legacy Dispute Resolution) Scheme 2019. Learned Authorised Representative submits that final discharge certificate has been issued by the competent authority.

2. Accordingly, in conformity with section 127 (6) of Finance Act 2019, the appeal is dismissed as deemed to be withdrawn.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)