

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

REGIONAL BENCH - COURT NO. 01

Service Tax Miscellaneous Application No. 86456 of 2024

In

Service Tax Appeal No. 85076 of 2017

(Arising out of Order-in-Original No. MUM-SVTAX-006-COM-28-16-17 dated 14.10.2016 passed by Additional Commissioner, Service Tax-VI, Mumbai.)

Bristlecone India Ltd.

.....Appellant

2nd Floor, Techniplex-I, Techniplex Complex,
Off Veer Savarkar Flyover, Goregaon (W),
Mumbai- 400 062.

VERSUS

**Commissioner of Service Tax-I,
Mumbai**

.....Respondent

Mahavir Jain Vidyalaya, CD Barfiwala Marg,
Juhu Galli, Andheri (West),
Mumbai- 400 058.

Appearance:

Shri S.L. Kapadia, Chartered Accountant for the Appellant

Shri S.B.P. Sinha, 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/85720/2025

Date of Hearing : 09.04.2025

Date of Decision : 09.04.2025

Per : S.K. MOHANTY

Heard both sides.

2. Revenue has filed this miscellaneous application, praying for amendment of the cause title in the appeal filed by the appellant. Revenue has stated that in place of the Respondent as "Commissioner of Service Tax-I, Mumbai" the Respondents name and address should be mentioned as "Commissioner of Central Goods and

Service Tax & Central Excise, Mumbai West Commissionerate, Bharat Sanchar Nigam Limited, Administrative Building, 6th Floor, D Wing, Juhu Tara Road, Santacruz (W), Mumbai-400054". Prayer made by Revenue is considered and accordingly, Registry is directed to incorporate the change in the name and address in the appeal records. Miscellaneous application is disposed off.

3. When the matter was called for hearing today, the Ld. Consultant for the appellant 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. L170320SV4000292 dated 17.03.2020. Since, the issue has already been settled under the said scheme, the appeal is accordingly dismissed as deemed withdrawal.

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM