

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

REGIONAL BENCH - COURT NO. 01

**Service Tax Cross Objection No. 85935 of 2018
In
Service Tax Appeal No. 86332 of 2018**

(Arising out of Order-in-Original No. GOA-EXCUS-000-COM-005-107-2018 dated 13.12.2017 passed by Additional Commissioner, Central Goods & Service Tax, Goa Commissionerate.)

**Commissioner of Customs, Central
Excise & Service Tax, Goa**
ICE House, EDC Complex, Panaji,
North Goa- 403 001.

.....Appellant

VERSUS

Mapusa Municipal Council
Municipal Building, Mapusa, Goa- 403 507.

.....Respondent

Appearance:

Shri C.S. Vinod, Authorized Representative for the Revenue
Shri Sudhakar Shetty, 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/86254/2025

Date of Hearing : 04.08.2025

Date of Decision : 04.08.2025

Per : S.K. MOHANTY

Heard both sides.

2. When the matter was called out, learned Advocate appearing for the respondent submitted that the issue arising out of the impugned order has already been resolved under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 (SVLDRS4). Learned Authorized Representative appearing for Revenue has also conceded that the issue has already been settled and the Form SVLDRS-4 No. L301219SV300107 to that effect has already been issued by the jurisdictional service tax authorities. Considering that dispute arising out of the present dispute has

already been resolved under the SVLDRS, we are of the view that the appeal filed by Revenue cannot be entertained. Accordingly, the appeal filed by Revenue is dismissed as infructuous. Cross-objection filed by the respondent stands disposed of.

(Dictated and pronounced in the open court)

(S.K. Mohanty)
Member (Judicial)

(M.M. Parthiban)
Member (Technical)

SM