

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21607 of 2016

(Arising out of Order-in-Appeal No. COC-EXCUS-000-COM-019/2016-17 dated 07/06/2016 passed by Commissioner of Central Excise , COCHIN(Appeal))

Spectrum Motors

24/52d VMB Road
Pathadipalam Edappally Po.
COCHIN - 682024
KERALA

Appellant(s)

VERSUS

**Commissioner of Central
Excise, Customs and Service
Tax Cochin-cce**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Respondent(s)

APPEARANCE:

None for the appellant.

Shri H. Jayathirtha, Superintendent(AR) for the respondent.

CORAM:

HON'BLE Dr. D.M. MISRA, MEMBER (JUDICIAL)

HON'BLE Mrs. R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20315 / 2023

Date of Hearing: 12/04/2023

Date of Decision: 12/04/2023

Per : DR. D.M.MISRA

None for the appellant. Appellant submits that they have availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and Discharge Certificate has also been issued

by the Designated Committee, which has also been produced on record. In view of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

(Dr. D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Raja...