

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No.20751 of 2017**

(Arising out of the Order in Appeal - COC-EXCUS-000-APP-21-16-17,  
dated -22/02/2017 passed by the Commissioner (Appeals) Customs,  
Central Excise and Service Tax, Cochin )

**M/s V A Percy**

Vallanat House, Door No 9/252-B Scociety Road  
Maradu, Cochin, Kerala-682018

**Appellant(s)**

*VERSUS*

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

C.R. Building, I.S. Press Road, Cochin-  
682018

**Respondent(s)**

**APPEARANCE:**

None for the Appellant

Mr. K. Vishwanatha, AR for the Respondent

**CORAM:**

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)**

**HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)**

**Final Order No. 20512/2023**

Date of Hearing: 02/06/2023

Date of Decision: 02/06/2023

**As Per Bench**

None for the appellant. Learned AR for the Department submitted that the appellant has availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019, which has been accepted by the Department and Discharge Certificate in Form-4 has also been issued by the Designated Committee,

which is placed on record. Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

**(P.A. AUGUSTIAN)**  
**MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

*Nihal*