

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

REGIONAL BENCH - COURT NO. II

**Service Tax Appeal No. 20319 of 2017**

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-240-16-17 dated 28.10.2016 passed by the Commissioner (Appeals-I), Central Excise & Service Tax, Cochin]

**Apollo Tyres Ltd**  
Perambra, Chalakudy  
Thrissur, Kerala - 680689

**.....Appellant**

*VERSUS*

**Commissioner of CE & ST, Cochin**  
C R Building, I S Press Road, Ernakulam,  
Cochin, Kerala - 682018

**.....Respondent**

**with**

**Service Tax Appeal No. 20320 of 2017**

[Arising out of Order-in-Appeal No. CAL-EXCUS-000-APP-241-16-17 dated 28.10.2016 passed by the Commissioner (Appeals-I), Central Excise & Service Tax, Cochin]

**Apollo Tyres Ltd**  
Perambra, Chalakudy  
Thrissur, Kerala - 680689

**.....Appellant**

*VERSUS*

**Commissioner of CE & ST, Cochin**  
C R Building, I S Press Road, Ernakulam,  
Cochin, Kerala - 682018

**.....Respondent**

**APPEARANCE:**

Present for the Appellant: Sh. Joseph Kodianthara, Advocate

Present for the Respondent: Sh. K. Vishwanath, Authorized Representative

**CORAM:**

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

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

**FINAL ORDER NO. 20587-20588/2023**

DATE OF HEARING: 16.06.2023  
DATE OF DECISION: 16.06.2023

**PER BENCH**

Learned Counsel for the appellant submits that they have availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019. Learned AR for the Department has submitted that the availment of the scheme 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 Consequently, the present appeals are dismissed as deemed to have been withdrawn.

(Dictated and pronounced in the open court)

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

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

RA\_Saifi