

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No.1958 of 2010**

(Arising out of Order-in-Appeal No.167/2010 dated  
11/05/2010 passed by the Commissioner (Appeals) Central  
Excise, Mangalore)

**Shri H.M. Shanthappa**

No.1798B, New 1B, T.N. Pur Road,  
Siddarthanagar, Mysore-11

**Appellant(s)**

*VERSUS*

**Commissioner of Central  
Excise, Mangalore**

Trade Centre, Brunts Hostel Road,  
Mangalore-575003

**Respondent(s)**

**APPEARANCE:**

Mr. Utkarsh Singhal, Advocate 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. 20591/2023**

Date of Hearing: 20/06/2023

Date of Decision: 20 /06/2023

**As 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Consequently, the present appeal is dismissed as deemed to have been withdrawn.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*