

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 20497 of 2018

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-277
-2017 dated 14/12/2017 passed by the Commissioner of
Central Taxes and Central Excise (Appeals), Cochin]

**Kerala State Small
Industries Association**

X/26A, HMT Ancillary Industrial Estate
HMT Colony, Kalamassery
Ernakulam – 683 503

Appellant(s)

VERSUS

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

C.R. Buildings, I.S Press Road
Cochin – 682 018

Respondent(s)

APPEARANCE:

None for the Appellant

Mr. Rajesh Shastry, Authorized Representative for the Respondent

CORAM:

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

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

Final Order No. 20600 /2023

Date of Hearing: 19/06/2023

Date of Decision: 19/06/2023

As per Bench

None appeared 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.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)

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