

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No. 20997 of 2018**

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-124-2018 dated 12/03/2018 passed by the Commissioner of Central Taxes and Central Excise (Appeals) Cochin]

**Kattappana Service  
Co-operative Bank Ltd.**  
3738, Kattappana P.O  
Idukki District – 685 588

**Appellant(s)**

*VERSUS*

**Commissioner of Central Tax  
and Central Excise, Cochin**  
C.R. Buildings, I.S Press Road  
Cochin – 682 018

**Respondent(s)**

**APPEARANCE:**

Ms Meghana Lal, Advocate 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. 20601 / 2023**

Date of Hearing: 19/06/2023

Date of Decision: 19/06/2023

**As per Bench**

Learned Advocate 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

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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.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

iss...