

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 770 of 2012

(Arising out of Order-in-Appeal No. 12/2012 dated 05.01.2012
passed by the Commissioner of Central Excise (Appeals),
Mangalore.)

M/s. P. L. Prabhu
Engineers and Contractors
Main Road, Alevkodi
Kumta – 581 343.

Appellant(s)

VERSUS

**The Commissioner of Central
Excise**

Mangalore Commissionerate,
Trade Centre, V Floor, Bunts Hostel Road,
Mangalore – 575 003.

Respondent(s)

APPEARANCE:

Mr. Rangaswamy, Consultant for the Appellant.

Mrs. Money Jain, Joint Commissioner, Authorised Representative for
the Respondent.

CORAM:

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

Final Order No. 21046 / 2025

DATE OF HEARING: 21.07.2025

DATE OF DECISION: 21.07.2025

PER : P.A. AUGUSTIAN

Learned advocate for the appellant submits that appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and discharge certificate has also been issued by the Designated

Committee, which has also been produced on record. In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in Open Court)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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