

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21403 of 2017

(Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-97-2017
dated 21.04.2017 passed by the Commissioner of Central Excise,
Customs and Service Tax, (Appeals-III) Cochin.)

**M/s. Meta Coats Aluminium
Pvt. Ltd.,**

11 Development Area,
Monvila, Kulathoor,
Thiruvanthapuram,
Trivandrum,
Kerala-695 583.

Appellant(s)

VERSUS

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

T.C.No.26/334 (1& 2),
I.C.E Bhavan, Press Club Road,
Trivandrum,
Kerala-695 001.

Respondent(s)

APPEARANCE:

None appeared for the Appellant.

Mr. Maneesh Akhoury, Asst. Commissioner (AR) for the
Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)
HON'BLE MRS. R. BHAGYA DEVI, MEMBER
(TECHNICAL)**

Final Order No. 21674 /2025

DATE OF HEARING: 06.10.2025

DATE OF DECISION: 06.10.2025

PER : D.M. MISRA

Learned Authorised Representative (AR) for the Revenue
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 In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

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