

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

Regional Bench COURT-2.

Service Tax Appeal No. 21422 of 2018

[Arising out of the Order-in-Original No. 28&29/2017/ST dated 10.03.2017
passed by the Asst. Commissioner of Customs, Central Excise and Service
Tax, Kottayam]

The Secretary Peroor Village Service

Co-operative Bank Ltd

No. 76, Peroor PO, Kottayam,
Kerala – 686637

.....Appellant

VERSUS

Commissioner of Central Tax & Central Excise,

Cochin

CR Bulding, I S Press Road,
Cochin, Kerala – 682018

..... Respondent

Appearance:

Mr. Amaljith, Chartered Accountant for Appellant

Mr. M. A. Jithendra, Authorized Representative for Respondent

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mrs. R. Bhagya Devi, Member (Technical)

FINAL ORDER No. 21800 of 2025

Date of Hearing: 13.11.2025

Date of Decision: 13.11.2025

AS PER R. BHAGYA DEVI

Learned Chartered Accountant for the appellant submits that they have availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019. The learned AR for the department 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Order dictated and pronounced in open court)

(P.A. Augustian)
Member (Judicial)

(R. Bhagya Devi)
Member (Technical)

Sasidhar