

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

Regional Bench COURT-2.

**Service Tax Appeal No. 21777 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. 21801 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.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