

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

**REGIONAL BENCH - COURT NO. 2**

**Service Tax Appeal No. 20869 of 2018**

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-127-2018 dated 13.03.2018 passed by the Commissioner of Central Taxes & Central Excise (Appeals), Cochin.)

**M/s. Kanchiyar Service Co-operative  
Bank Ltd.**

K164, Kanchiyar PO,  
Idukki,  
Kerala – 685 588.

.....Appellant(s)

**Versus**

**Commissioner of Central Tax,**

Cochin Commissionerate,  
C.R. Building, I. S. Press Road,  
Cochin – 682 018.

.....Respondent(s)

**WITH**

**Service Tax Appeal No. 20870 of 2018**

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-127-2018 dated 13.03.2018 passed by the Commissioner of Central Taxes & Central Excise (Appeals), Cochin.)

**M/s. Kanchiyar Service Co-operative  
Bank Ltd.**

K164, Kanchiyar PO,  
Idukki,  
Kerala – 685 588.

.....Appellant(s)

**Versus**

**Commissioner of Central Tax,**

Cochin Commissionerate,  
C.R. Building, I. S. Press Road,  
Cochin – 682 018.

.....Respondent(s)

**AND**

**Service Tax Appeal No. 20871 of 2018**

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-127-2018 dated 13.03.2018 passed by the Commissioner of Central Taxes & Central Excise (Appeals), Cochin.)

**M/s. Kanchiyar Service Co-operative  
Bank Ltd.**

K164, Kanchiyar PO,  
Idukki,  
Kerala – 685 588.

.....**Appellant(s)**

**Versus**

**Commissioner of Central Tax,**

Cochin Commissionerate,  
C.R. Building, I. S. Press Road,  
Cochin – 682 018.

.....**Respondent(s)**

**APPEARANCE:**

Mr. Vasu Baid, Chartered Accountant (CA) for the Appellant.  
Mr. Rajashekar. B.N.N, Superintendent (AR) for the Respondent.

**CORAM:**

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

**Final Order Nos. 21815 - 21817 /2025**

Date of Hearing: 17.11.2025

Date of Decision: 17.11.2025

**PER : R. BHAGYA DEVI**

Learned Chartered Accountant (CA) 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 Consequently, the present appeals are dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

**(P.A.AUGUSTIAN)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER (TECHNICAL)**

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