

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21207 of 2017

(Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-104-2017 dated 04.05.2017 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III), Cochin.)

**M/s. Bharathy Earth
Engineering Contractors**
1A, Kalpaka Nagar,
Chakkai,
Trivandrum - 695 024.

Appellant(s)

VERSUS

**The Commissioner of Central
Excise, Customs and Service
Tax**
ICE Bhavan, Press Club Road,
Thiruvananthapuram - 695 001.

Respondent(s)

APPEARANCE:

None for the Appellant.

Shri Rajashekar B.N.N., Superintendent, 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. 21841 / 2025

DATE OF HEARING: 20.11.2025

DATE OF DECISION: 20.11.2025

PER : P.A. AUGUSTIAN

Learned Authorised Representative (AR) for the Revenue submits that they have 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 In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn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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