

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 20612 of 2017

(Arising out of Order-in-Appeal No.CAL-EXCUS-000-APP-13 to 15-2017 dated 20.01.2017 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-I), Cochin.)

**The Perumatty Service Co-
operative Bank Ltd.**

Vandithavalam P.O.,
Palakkad – 678 534.

Appellant(s)

VERSUS

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

Calicut.

Respondent(s)

APPEARANCE:

Mr. M. Saravanan, Chartered Accountant 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. 21846 / 2025

DATE OF HEARING: 20.11.2025

DATE OF DECISION: 20.11.2025

PER : P.A. AUGUSTIAN

Learned Chartered Accountant for the appellant 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 In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn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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