

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

Regional Bench COURT-2.

**Service Tax Appeal No. 21723 of 2018**

[Arising out of the Order-in-Appeal No. 30/2018-CT dated 20.07.2018 passed by the Commissioner of Central Tax (Appeals), Belagavi]

**Sri Abdul Ghani Son of Kasimsab**

No. 100, Shabana Mansion,  
1<sup>st</sup> Cross, Kidwani Road, Usman Nagar, Bhatkal,  
Mangalore, Karnataka - 581320

.....Appellant

**VERSUS**

**Commissioner of Central Excise and Central Tax  
Mangalore**

7<sup>th</sup> Floor, Trade Centre, Bunts Hostel Road,  
Mangalore, Karnataka - 575003

..... Respondent

**Appearance**

Ms. Shri Raksha. M, Advocate for Appellant  
Mr. Vinod Kumar Garhwal, Authorized Representative for Respondent

**CORAM:**

**HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)**

**HON'BLE MRS. R. BHAGYA DEVI, MEMBER (TECHNICAL)**

**FINAL ORDER No. 21899 of 2025**

Date of Hearing: 26.11.2025

Date of Decision: 26.11.2025

**AS PER: P. A. AUGUSTIAN**

Learned counsel 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 avilment 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.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)**

Sasi