

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

**REGIONAL BENCH - COURT NO. 2**

**Service Tax Appeal No.746 of 2012**

(Arising out of Order-in-Appeal No.SI.No.02/2012 ST (Commr.) dated  
19.01.2012 passed by the Commissioner of Central Excise & Service  
Tax, Bangalore.)

**Canara Bank,**

Executor, Trustee & Taxation  
Section, Head Office, BGSE Towers,  
51, 1<sup>st</sup> Cross, J.C. Road,  
Bangalore-560 027.

**Appellant(s)**

**VERSUS**

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

Large Tax Payers Unit,  
JSS Towers, 100ft Ring Road;  
Banashankari III Stage,  
Bangalore-560 085.

**Respondent(s)**

**APPEARANCE:**

Ms. Brinda, Chartered Accountant for the Appellant.

Mr. M.A. Jithendra, Asst. Commissioner (AR) for the Respondent.

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

**Final Order No. 21931 /2025**

DATE OF HEARING: 27.11.2025

DATE OF DECISION: 27.11.2025

**PER : R. BHAGYA DEVI**

Learned Authorized Representative (AR) for the Revenue submits that appellant has 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 In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.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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