

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

**REGIONAL BENCH - COURT NO. 2**

**Service Tax Appeal No. 21278 of 2014**

(Arising out of Order-in-Appeal No. 47/2014 dated 07.01.2014 passed by the Commissioner of Central Excise (Appeals - II), Bangalore.)

**M/s. Continental Automotive Components  
(India) Pvt. Ltd.**

No. 53-B, Bommasandra Indl. Area,  
Phase - I, Hosur Road,  
Bangalore - 560 099.

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

**Versus**

**The Commissioner of Service Tax,**

Bangalore.

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

**APPEARANCE:**

Mr. Karan Choudhary, Advocate for the Appellant.

Mr. Vinod Kumar Garhwal, Superintendent (AR) for the Respondent.

**CORAM:**

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

**HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)**

**Final Order No. 21934 /2025**

Date of Hearing: 04.12.2025

Date of Decision: 04.12.2025

**PER : PULLELA NAGESWARA RAO**

Learned Counsel for the appellant submits that they have availed the Sabka Vishwas (Legal Dispute Resolution) Scheme, 2019. Learned AR for the Department has 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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

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

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

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