

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 20310 of 2018**

(Arising out of Order-in-Appeal No.554/2017 dated 20.12.2017  
passed by the Commissioner of Central Tax(Appeals-II), Cochin)

**Smt. Ankamma,**

W/o Sri N.A. Krishna Reddy,  
No.145, 7<sup>th</sup> Main, 5<sup>th</sup> Block,  
Jayanagar,  
Bangalore - 560 041.

Appellant(s)

*VERSUS*

**Commissioner of Central Taxes,**

Bangalore South Commissionerate,  
001.

Respondent(s)

**APPEARANCE:**

None for the Appellant

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

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MRS. R. BHAGYA DEVI,  
MEMBER(TECHNICAL)**

**Final Order No. 21941 /2025**

DATE OF HEARING: 03.12.2025

DATE OF DECISION: 03.12.2025

**DR. D.M. MISRA**

None present for the appellant. However, vide their e-mail dated 01.12.2025, the learned consultant for the appellant submitted that the 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

placed on record. Learned AR for the Revenue does not dispute the same. In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.

*(Dictated and pronounced in open court)*

**(D.M. MISRA)**  
**MEMBER (JUDICIAL)**

**(R. BHAGYA DEVI)**  
**MEMBER(TECHNICAL)**

Raja...