

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No.22092 of 2014

(Arising out of Order-in-Appeal No.282 to 284/2014-S.T dated
03.04.2014 passed by the Commissioner of Central Excise, Customs
and Service Tax (Appeals), Cochin.)

Mr. Mahadeva Marbles,
Amballur (NH), Pudukad,
Trichur, Kerala.

Appellant(s)

VERSUS

**Commissioner of Central
Excise and Service Tax,**
C.R. Buildings, I.S. Press Road,
Cochin, Kerala-682 018.

Respondent(s)

WITH

Service Tax Appeal No.22094 of 2014

(Arising out of Order-in-Appeal No.282 to 284/2014-S.T dated
03.04.2014 passed by the Commissioner of Central Excise, Customs
and Service Tax (Appeals), Cochin.)

Mr. Mahadeva Marbles,
Amballur (NH), Pudukad,
Trichur, Kerala.

Appellant(s)

VERSUS

**Commissioner of Central
Excise and Service Tax,**
C.R. Buildings, I.S. Press Road,
Cochin, Kerala-682 018.

Respondent(s)

APPEARANCE:

None appeared for the Appellant.

Mr. Rajshekar B.N.N, Superintendent (AR) for the Respondent.

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

Final Order No. 21956 - 21957 / 2025

DATE OF HEARING: 02.12.2025

DATE OF DECISION: 02.12.2025

PER : D.M. MISRA

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 In view of the discharge certificate, the present appeals are dismissed as deemed to be withdrawn.

(Dictated and pronounced in Open Court.)

(D. M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)