

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No.20285 of 2018

(Arising out of Order-in-Appeal No.COC-EXCUS-000-APP-208-2017
dated 03.10.2017 passed by the Commissioner of Central Tax and
Central Excise (Appeals), Cochin.)

M/s. BAS Associates,

XV-474 Veeroor Po Changanassery,
Changanassery,
Kerala-686 104.

Appellant(s)

VERSUS

**Commissioner of Central Tax
and Central Excise, Cochin**

C.R. Buildings, I.S. Press Road,
Cochin, Kerala-682 018.

Respondent(s)

APPEARANCE:

None appeared for the Appellant.

Mr. Vinod Kumar Garhwal, 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. 21959 / 2025

DATE OF HEARING: 02.12.2025

DATE OF DECISION: 02.12.2025

PER : D.M. MISRA

Learned counsel for the appellant vide Email dated 01.12.2025 submits 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 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 In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.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.)

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

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