

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21929 of 2018

[Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-
MSC-056-2018-19 dated 21.06.2018 passed by
Commissioner of Central Tax (Appeals), Belgaum]

**M/s. Padmamba Commerce
& Computer Institute**

Prop: Shri Praveen Chandra
2nd Floor, Karkera Complex
Mangalore Road, Moodbidri – 574 227

Appellant(s)

VERSUS

**Commissioner of Central
Excise & Central Tax,
Mangalore**

7th Floor, Trade Centre
Bunts Hostel Road
Mangalore – 575 003

Respondent(s)

APPEARANCE:

None 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. 21970 / 2025

Date of Hearing: 08/12/2025

Date of Decision: 08/12/2025

PER: PULLELA NAGESWARA RAO

None for the appellant. Learned AR for the Department submitted that the appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and Discharge Certificate in Form-4 has also been issued by the Designated Committee,

Service Tax Appeal No. 21929 of 2018
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dismissed as deemed to have been withdrawn.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)

Gb/Iss..