

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No. 20829 of 2018**

(Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-077-2017-18 dated 14.03.2018 passed by the Commissioner of Central Tax (Appeals), Belgaum.)

**M/s. Neermarga Seva  
Sahakari Sangha Niyamitha**  
L No. 791, Pedamale Post,  
Neermarga,  
Mangalore – 575 029.

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

**Versus**

**Commissioner of Central Excise  
and Central Tax,**  
7<sup>th</sup> Floor, Trade Centre,  
Bunts Hostel Road,  
Mangaluru – 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. 21989 /2025**

Date of Hearing: 05.12.2025

Date of Decision: 05.12.2025

**PER : PULLELA NAGESWARA RAO**

None for the appellant. Learned AR for the Department submitted that the appellant has availed the Sabka Vishwas (Legal 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, 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the present appeal is dismissed as deemed to have been withdrawn.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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