

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21741 of 2018**

(Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-MS-055-2018-19 dated 16.07.2018 passed by the Commissioner Central Tax (Appeals), Belgaum.)

**M/s. Alva's Educational  
Foundation,**

AHC Building, AHC Road,  
Modabidri, Dakshin Kannada – 574 227.

Appellant(s)

*VERSUS*

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

5th 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 DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MRS. R. BHAGYA DEVI, MEMBER  
(TECHNICAL)**

**Final Order No. 22002 / 2025**

DATE OF HEARING: 12.12.2025

DATE OF DECISION: 12.12.2025

**PER : DR. D.M. MISRA**

None present for the appellant. Learned AR for the Revenue submitted that they have 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 In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.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)**

Gb/Rv