

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21655 of 2018**

(Arising out of Order-in-Original No. TVM-EXCUS-000-COM-11-18-19 dated 23.07.2018 passed by the Commissioner of Central Excise GST and Central Excise, Thiruvananthapuram.)

**M/s. Kerala Medical Services  
Corporation Ltd.**

Near W & C Hospital,  
Thycaud, Trivandrum.

Appellant(s)

*VERSUS*

**The Commissioner of Central GST  
and Central Excise**

GST Bhavan, Press Clu Road,  
Trivandrum - 695 001.

Respondent(s)

**APPEARANCE:**

None for the Appellant.

Shri Vinod Kumar Garhwal, Superintendent (AR) for the Respondent.

**CORAM: HON'BLE DR. D.M. MISRA, MEMBER (JUDICIAL)  
HON'BLE MR. PULLELA NAGESWARA RAO,  
MEMBER (TECHNICAL)**

**FINAL ORDER NO. 22008 /2025**

DATE OF HEARING: 15.12.2025

DATE OF DECISION: 15.12.2025

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

The Appellant through email dated 12.12.2025 submits 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 In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in Open Court)

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

**(PULLELA NAGESWARA RAO)**  
**MEMBER (TECHNICAL)**

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