

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21503 of 2015**

(Arising out of Order-in-Original No.TVM-EXCUS-000-COM-68-14-15  
dated 28.03.2015 passed by the Commissioner of Central Excise and  
Customs, Thiruvananthapuram)

**M/s. Kerala Medical Services  
Corporation Ltd.,**  
Near W&C Hospital,  
Thycaud, Trivandrum.

Appellant(s)

*VERSUS*

**Commissioner of Central  
Excise, Customs and Service  
Tax,**  
Press Club Road,  
Trivandrum.

Respondent(s)

**AND**

**Service Tax Appeal No. 21766 of 2015**

(Arising out of Order-in-Original No.TVM-EXCUS-000-COM-68-14-15  
dated 28.03.2015 passed by the Commissioner of Central Excise and  
Customs, Thiruvananthapuram)

**Commissioner of Central Excise,  
Customs and Service Tax,**  
Press Club Road,  
Trivandrum.

Appellant(s)

*VERSUS*

**M/s. Kerala Medical Services  
Corporation Ltd.,**  
Near W&C Hospital,  
Thycaud, Trivandrum.

Respondent(s)

**APPEARANCE:**

None for the assessee

Mr. M.A. Jithendra, Asst. Commissioner (AR), for the Revenue

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

**Final Order No. 21986 - 21987 /2025**

DATE OF HEARING: 10.12.2025

DATE OF DECISION: 10.12.2025

**DR. D.M. MISRA**

None present for the assessee. However, vide their letter dated 10.10.2025, the Finance Manager of the assessee 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 placed on record. Learned AR for the Revenue does not dispute the same. In view of the discharge certificate, the appeal filed by the assessee is dismissed as deemed to be withdrawn. Consequently, the appeal filed by the Revenue against the same impugned order in relation to extending exemption also gets disposed off.

*(Dictated and pronounced in open court)*

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

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

Raja...