

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21115 OF 2016**

(Arising out of Order-in-Original No. CAL-EXCUS-000-COM-083-15-16 dated 11.04.2016 passed by the Commissioner of Central Excise, Customs & Service Tax, Calicut.)

**The Kerala State Financial  
Enterprises**

Hadratha,  
Thrissur - 680 020.

Appellant(s)

*VERSUS*

**The Commissioner of Central Excise**

C.R. Building, Manachira,  
Calicut - 673 001.

Respondent(s)

**APPEARANCE:**

None for the Appellant.

Shri M.A. Jithendra, Asst. Com. (AR) for the Respondent.

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

**FINAL ORDER NO. 22017 /2025**

DATE OF HEARING: 17.12.2025

DATE OF DECISION: 17.12.2025

**PER: R. BHAGYA DEVI**

The learned counsel for the Appellant through email dated 16.12.2025 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 In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn.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)**

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

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