

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

REGIONAL BENCH - COURT NO. 2

Service Tax Appeal No. 21502 of 2015

(Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-376-14-15 dated 05.02.2015 passed by the Commissioner of Central Excise, Customs and Service Tax Cochin)

Popular vehicles and services ltd

Near St Thomas Orthodox Church,
Chavittuvary S H Mount P.O, Kottayam,
Kerala .

.....**Appellant**

Versus

**Commissioner of Central Excise,
Customs and Service tax – Cochin,**

C R Building, I S Press Road, Ernakulam
Kerala – 682018

.....**Respondent**

APPEARANCE:

None present for the Appellant.

Shri. Rajashekar.B.N.N, Authorise Representative (AR) for the Respondent.

CORAM:

HON'BLE MR. P.A. AUGUSTIAN, MEMBER (JUDICIAL)

**HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER
(TECHNICAL)**

FINAL ORDER NO. 22023 /2025

DATE OF HEARING: 18.12.2025

DATE OF DECISION: 18.12.2025

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 Consequently, the present appeal is dismissed as deemed to have been withdrawn

(Operative portion of the order was pronounced in open court on conclusion of hearing.)

(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)

(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)

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