

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

REGIONAL BENCH - COURT NO. 2

**Service Tax Appeal No. 22004 of 2018**

[Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-724-2018 dated 30.08.2018 passed by the Commissioner (Appeals) Central Tax, Central Excise & Customs, Kochi]

**Shaji Thomas, Proprietor**

M/s. Manjakkal Business Corporation,  
5<sup>th</sup> Floor, T.C. 26/1997 (27)  
Karimpanal Statute Avenue  
M.G. Road  
Thiruvananthapuram – 695 001

**Appellant(s)**

*VERSUS*

**Commissioner of Central  
Tax & Central Excise  
Thiruvananthapuram**

P.B. No. 13, I.C.E. Bhawan  
Press Club Road  
Thiruvananthapuram – 695 001

**Respondent(s)**

**APPEARANCE:**

None for the appellant

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

**CORAM:**

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

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

**Final Order No. 22025 / 2025**

Date of Hearing: 19.12.2025

Date of Decision: 19.12.2025

**PER: PULLELA NAGESWARA RAO**

None for the appellant. Learned AR for the Department submitted that the appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019, which has been accepted by the Department and Discharge Certificate in

Service Tax Appeal No. 22004 of 2018

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 Consequently, the present appeal is dismissed as deemed to have been withdrawn.

(Dictated and pronounced in open court)

**(P.A. AUGUSTIAN)**  
**MEMBER (JUDICIAL)**

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

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