

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21589 OF 2016**

(Arising out of Order-in-Appeal No.TVM-EXCUS-000-APP-99 & 100-2016-17 dated 03.08.2016 passed by the Commissioner of Central Excise, Customs & Service Tax (Appeals-III)), Cochin.)

**M/s. Kerala State Industrial  
Enterprises Ltd.**

Air Cargo Complex,  
Shanmugham,  
Trivandrum - 695 014.

Appellant(s)

*VERSUS*

**The Commissioner of Central Excise,  
Customs & Service Tax**

I.C.E. Bhavan, Press Club Road,  
Trivandrum - 695 001.

Respondent(s)

**APPEARANCE:**

None for the Appellant.

Shri Rajashekar BNN, Superintendent (AR) for the Respondent.

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

**FINAL ORDER NO. 22054 / 2025**

DATE OF HEARING: 23.12.2025

DATE OF DECISION: 23.12.2025

**PER: R. BHAGYA DEVI**

The learned counsel for the appellant through email dated 22.12.2025 submits that appellants 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 In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn.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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