

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

REGIONAL BENCH - COURT NO. 1

**Service Tax Appeal No. 21926 OF 2015**

(Arising out of Order-in-Appeal No.36/2015-16 dated 27.05.2015  
passed by the Commissioner of Central Excise (Appeals), Cochin.)

**Shri O.M. Rafi**

Oruvil House,  
Kumidi,  
Palakkad - 679 553.

Appellant(s)

*VERSUS*

**The Commissioner of Central Excise**

Calicut Commissionerate,  
Kozhikkode.

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. 22055 / 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 In view of the discharge certificate, the appeal is dismissed as deemed to be withdrawn.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)**

rv