

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21581 of 2015

(Arising out of Order-in-Appeal No. TVM-EXCUS-000-APP-210 to
213-14-15 dated 19.03.2015 passed by the Commissioner of Central
Excise, Customs & Service Tax (Appeals-III), Cochin.)

Shri. B. Ajith Kumar,

Managing Partner,
Santhi Constructions,
Sankaramangalam, Chavara P.O.,
Kollam – 691 583.

Appellant(s)

VERSUS

**Commissioner of Central
Excise and Service Tax,**

ICE Bhavan, Press Club Road,
Trivandrum – 695 001.

Respondent(s)

APPEARANCE:

Mr. Manoj Pillai, Advocate for the Appellant

Mr. Rajashekar B.N.N., Superintendent (AR) for the Responden

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

Final Order No. 20212 /2026

DATE OF HEARING: 23.02.2026

DATE OF DECISION: 23.02.2026

PER : DR. D.M. MISRA

Learned advocate for the appellant 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 In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.

(Order dictated and pronounced in Open Court.)

(D.M. MISRA)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Rv