

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

Regional Bench COURT-2.

Service Tax Appeal No. 20403 of 2017

[Arising out of the Order-in-Appeal Nos. COC-EXCUS-000-APP-371 to 373-2016-17 dated 03.11.2016 passed by the Commissioner of Central Excise, Customs and Service Tax (Appeals-1), Cochin-18]

Mariya Petroleum Pvt Ltd

Karikode P O Jathikkamala,
Thalayolapparambu, Kottayam, Kerala.

.....Appellant

VERSUS

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

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

..... Respondent

WITH

Service Tax Appeal No. 20404 of 2017

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..... Respondent

Appearance

None for the Appellant

Mr. Rajashekar.B.N.N, Authorized Representative for Respondent

Coram:

Hon'ble Mr. P.A. Augustian, Member (Judicial)

Hon'ble Mr. Pullela Nageswara Rao, Member (Technical)

FINAL ORDER Nos. 20558-20560 of 2026

Date of Hearing: 20.04.2026

Date of Decision: 20.04.2026

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 Consequently, the present appeals are dismissed as deemed to have been withdrawn.

(Order dictated and pronounced in open court)

**(P.A.Augustian)
Member (Judicial)**

**(Pullela Nageswara Rao)
Member (Technical)**

Sasi