

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21760 of 2014

(Arising out of Order-in-Appeal No. 238 to 240/2014-S.T. dated
18.03.2014 passed by the Commissioner of Central Excise and
Service Tax (Appeals), Cochin.)

M/s. Rashtra Deepika Ltd.

Deepika Buildings, Palarivattom P.O.,
Kochi – 682 025.

Appellant(s)

VERSUS

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

C R Building,
I S Press Road, Ernakulam,
Cochin – 682 018.

Respondent(s)

APPEARANCE:

Mr. K. Hariharan, Chartered Accountant for the Appellant

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

CORAM:

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

HON'BLE MRS R. BHAGYA DEVI, MEMBER (TECHNICAL)

Final Order No. 20802 /2026

DATE OF HEARING: 24.06.2026

DATE OF DECISION: 24.06.2026

PER : P.A. AUGUSTIAN

Learned Chartered Accountant 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 In view of the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.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.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja...