

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21028 of 2018

(Arising out of Order-in-Appeal No. MLR-EXCUS-000-APP-093-2017-18 dated 14.03.2018 passed by the Commissioner of Central Tax (Appeals), Belgaum.)

Shri S Sadananda,

Sri Raghavendra Kripa, Ashraya Nagar,
Kadamboddy, Surathkal,
Mangalore – 574 158.

Appellant(s)

VERSUS

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

7th Floor, Trade Centre,
Bunts Hostel Road,
Mangalore – 575 003.

Respondent(s)

APPEARANCE:

Mr. Swetha Elizabeth, Advocate for the Appellant

Mr. Rajashekar, 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. 20803 /2026

DATE OF HEARING: 24.06.2026

DATE OF DECISION: 24.06.2026

PER : P.A. AUGUSTIAN

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the discharge certificate, the present appeal is dismissed as deemed to be withdrawn.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.)

(P.A. AUGUSTIAN)
MEMBER (JUDICIAL)

(R. BHAGYA DEVI)
MEMBER (TECHNICAL)

Gb/Raja...