

**CUSTOMS, EXCISE & SERVICE TAX APPEL LATE TRIBUNAL
BANGALORE**

REGIONAL BENCH, COURT NO. 1

Service Tax Appeal No. 21273 of 2015

[Arising out of the Order in Appeal No. TVM-EXCUS-000-APP-205-14-15 dated 03.03.2015 passed by the Commissioner of Service Tax (Appeals-III), Cochin.]

**Kmml Lapa Constructions and Labour
Contract Co operative Society Ltd**

Reg. No. Q 1354, Titanium Complex,
Sankarmangalam Po, Chavara, Kollam,
Kerala – 695183.

.....Appellant

Versus

**Commissioner of Central Excise and
Service Tax**

C R Building, I S Press Road,
Cochin, Kerala - 682018

.....Respondent

Appearance:

None appeared for the Appellant

Mrs. Daisy Joseph, Authorized Representative (AR) for the Respondent

CORAM:

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

HON'BLE MR. PULLELA NAGESWARA RAO, MEMBER (TECHNICAL)

FINAL ORDER NO. 20910 /2026

Date of Hearing: 22.07.2026

Date of Decision: 22.07.2026

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 Consequently, the present appeal is dismissed as deemed to have been withdrawn

(Order dictated and pronounced in open court)

**(P.A.AUGUSTIAN)
MEMBER (JUDICIAL)**

**(PULLELA NAGESWARA RAO)
MEMBER (TECHNICAL)**