

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 21521 of 2015

[Arising out of Order-in-Appeal No. COC-EXCUS-000-APP-409-14-15
dated 23/03/2015 passed by the Commissioner of Central Excise,
Customs and Service Tax, Cochin (Appeals)]

Wonderla Holidays Ltd.

Pallikkara, Kumarapuram P.O
Cochin – 683 565
Kerala

Appellant(s)

VERSUS

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

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

Respondent(s)

Appearance:

Mr. Rajath, Advocate
#466, 9th Cross,
1st Block, Jayanagar,
Near Madhavan Park,
Bangalore - 560011
Karnataka

For the Appellant

Mrs. C.V. Savitha, Supdt. (AR)

For the Respondent

CORAM:

HON'BLE MR. S.S GARG, JUDICIAL MEMBER

HON'BLE MR. P. ANJANI KUMAR, TECHNICAL MEMBER

Final Order No. 20639 / 2020

Date of Hearing: 17/09/2020

Date of Decision: 17/09/2020

Per : Bench

Learned counsel for the appellants submits that appellants 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 In view of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn.

(Order was pronounced and dictated
in Open Court on **17/09/2020**)

(S.S GARG)
JUDICIAL MEMBER

(P. ANJANI KUMAR)
TECHNICAL MEMBER

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