

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

REGIONAL BENCH - COURT NO. 1

**Central Excise Appeal No. 20510 of 2014**

(Arising out of Order-in-Appeal No. 585 to 588/2013 dated  
31/10/2013 passed by Commissioner of Central Excise ,  
BANGALORE-I( Appeal) )

**Bharat Earth Movers Ltd**

Rail Coach Division, Bangalore Complex,  
Thippasandra  
BANGALORE - 560075  
KARNATAKA

Appellant(s)

*VERSUS*

**Commissioner of Central Excise ,  
Customs and Service Tax  
Bangalore-i**

POST BOX NO 5400...CR BUILDINGS,  
BANGALORE, - 560001  
KARNATAKA

Respondent(s)

**Appearance:**

**Mr. Mohammed Ibrahim,  
Advocate**

**LAKSHMI KUMARAN &  
SRIDHARAN**

World Trade Center  
#404-406,4th Floor, South Wing, Brigade  
Gateway No.26/1 Dr.Rajkumar Rd,  
Malleswaram West  
Bangalore - 560 055  
Karnataka

For the Appellant

**Mr. P. Rama Holla,  
Superintendent(AR)**

For the Respondent

**CORAM:**

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

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

**Final Order No. 20613 / 2021**

Date of Hearing: 25/06/2021

Date of Decision: 25/06/2021

**Per : S.S GARG**

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 In view of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn.

(Operative portion of the Order was pronounced  
in Open Court on **25/06/2021**)

**(S.S GARG)**  
**JUDICIAL MEMBER**

**(P. ANJANI KUMAR)**  
**TECHNICAL MEMBER**

Raja...