

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 375 of 2009

(Arising out of Order-in-Original No. 4/2009-ST dated 20/01/2009
passed by CCE, C&ST, Cochin)

MUTHOOT FINANCE PVT LTD.

Muthoot chambers,
KURIANS TOWERS,
OPP SARITHA THEATER COMPLEX,
BANERJI ROAD, COCHIN - 682 018.

Appellant(s)

VERSUS

**Commissioner of Central Excise,
Customs and Service Tax
COCHIN-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Respondent(s)

AND

Service Tax Appeal No. 697 of 2009

(Arising out of Order-in-Original No. 19/2009-ST dated 12/05/2009
passed by CCE, C&ST, Cochin)

**Commissioner of Central Excise,
Customs and Service Tax
COCHIN-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Appellant(s)

VERSUS

MUTHOOT FINANCE PVT LTD.

Muthoot chambers,
KURIANS TOWERS,
OPP SARITHA THEATER COMPLEX,
BANERJI ROAD, COCHIN - 682 018.

Respondent(s)

AND

Service Tax Appeal No. 727 of 2009

(Arising out of Order-in-Original No. 19/2009-ST dated 12/05/2009
passed by CCE, C&ST, Cochin)

MUTHOOT FINANCE PVT LTD.

Muthoot chambers,
KURIANS TOWERS,
OPP SARITHA THEATER COMPLEX,
BANERJI ROAD, COCHIN - 682 018.

Appellant(s)

VERSUS

**Commissioner of Central Excise,
Customs and Service Tax
COCHIN-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Respondent(s)

AND

Service Tax Appeal No. 482 of 2010

(Arising out of Order-in-Original No. 46/2009-ST dated 30/11/2009
passed by CCE, C&ST, Cochin)

MUTHOOT FINANCE PVT LTD.

Muthoot chambers,
KURIANS TOWERS,
OPP SARITHA THEATER COMPLEX,
BANERJI ROAD, COCHIN - 682 018.

Appellant(s)

VERSUS

**Commissioner of Central Excise,
Customs and Service Tax
COCHIN-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Respondent(s)

AND

Service Tax Appeal No. 21694 of 2015

(Arising out of Order-in-Original No. COC-EXCUS-000-COM-04/15-16 dt. 11/05/2015)

passed by CCE, C&ST, Cochin)

MUTHOOT FINANCE PVT LTD.

Muthoot chambers,
KURIANS TOWERS,
OPP SARITHA THEATER COMPLEX,
BANERJI ROAD, COCHIN - 682 018.

Appellant(s)

VERSUS

**Commissioner of Central Excise,
Customs and Service Tax
COCHIN-CCE**

C R BUILDING,
I S PRESS ROAD, ERNAKULAM,
COCHIN, - 682018
KERALA

Respondent(s)

APPEARANCE:

Shri Jose Jacob, Advocate, JRS ASSOCIATES, ADVOCATES & CONSULTANTS
for the assessee.

Shri P. Gopakumar, Addl. Commissioner(AR) for the Revenue.

CORAM:

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

HON'BLE MR. P DINESHA, JUDICIAL MEMBER

Final Order No. 20035-20039 / 2022

Date of Hearing: 16/02/2022

Date of Decision: 16/02/2022

Per : P. ANJANI KUMAR

Learned counsel for the assessee 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. He further submits that Revenue has filed appeal (ST/697/2009) against Order-in-Original No.19/2009-ST dt. 12/05/2009. Against the very same impugned order, assessee has also filed appeal (ST/727/2009) and availed the benefit of Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. In view of the Discharge

Certificate, appeals filed assessee are dismissed as deemed to have been withdrawn and Revenue's appeal also disposed of.

(Dictated and pronounced in open court on **16/02/2022**)

(P. ANJANI KUMAR)
TECHNICAL MEMBER

(P DINESHA)
JUDICIAL MEMBER

Raja...