

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

REGIONAL BENCH - COURT NO. 1

Service Tax Appeal No. 923 of 2009

(Arising out of Order-in-Appeal No. 316/2009 dated 03/08/2009 passed
by Commissioner of Central Excise & Central Tax (Appeals), Mangalore.)

**The Academy Of General
Education For Its Division Manipal
Institute Of Computer Education**

Upendra Baug,
Near Kalpana
UDUPI - 576101
KARNATAKA

Appellant(s)

VERSUS

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

7TH FLOOR, TRADE CENTRE,
BUNTS HOSTEL RD.,
MANGALORE - 575 003.
KARNATAKA

Respondent(s)

AND

Service Tax Appeal No. 1466 of 2011

(Arising out of Order-in-Appeal No. 27/2011 dated 25/02/2011 passed by
Commissioner of Central Excise & Central Tax (Appeals), Mangalore.)

**The Academy Of General
Education For Its Div. Manipal
Institute Of Computer Education**

Upendra Baug,
Near Kalpana
UDUPI - 576101
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Appellant(s)

VERSUS

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

7TH FLOOR, TRADE CENTRE,
BUNTS HOSTEL RD.,
MANGALORE - 575 003.
KARNATAKA

Respondent(s)

APPEARANCE:

Mr. Akbar Pasha, CA (HIRAGANGE & ASSOCIATES) for the Appellant.
Mrs. C. V. Savitha, Superintendent, Authorised Representative for the Respondent

CORAM:

HON'BLE MR. RAMESH NAIR, JUDICIAL MEMBER

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

Final Order No. 20103-20104 / 2022

Date of Hearing: 24/03/2022

Date of Decision: 24/03/2022

Per : RAMESH NAIR

Shri Akbar Pasha, learned CA appearing 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 In view of the discharge certificate, the present appeals are dismissed as deemed to be withdrawn.

(Dictated and pronounced in open court on **24/03/2022.**)

**(RAMESH NAIR)
JUDICIAL MEMBER**

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

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