

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Misc. Application No. 60442 of 2016**  
**Service Tax Appeal No. 268 of 2011**

[Arising out of OIO No. 105/STC/CHD-I/2010 dated 04.10.2010 passed by the Commissioner of Central Excise, Chandigarh]

**M/s Tops Security Limited**

**: Appellant (s)**

5, Royal Palms Golf & Country Club, AARKEY MILK  
Colony Goregaon (E) Mumbai

Vs

**CCE & ST- Chandigarh-I**

**: Respondent (s)**

C.R. Building, Plot No. 19, Secor 17-C  
Chandigarh 160017

APPEARANCE:

None for the Appellant

Shri Narinder Singh, Departmental Representative for the Respondent

**CORAM : HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**  
**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**ORDER No. A/60121/2023**

Date of Hearing:10.05.2023

Date of Decision:10.05.2023

**Per : S. S. GARG**

Ld. Departmental Representative for the Revenue submit that the appellant has opted for Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and obtained discharge certificate i.e. Form-IV on payment of full and final settlement of dues.

2. In view of the submission made by the Id. DR, the appeal is dismissed as deemed to be withdrawn. The Misc. Application is also dismissed as becomes infructuous.

*(Dictated & pronounced in the open Court)*

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

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

G.Y.