

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No.51794 Of 2014**

[Arising out of OIA No.JAL-EXCUS-000-APP-128-13-14 dated 24.09.2013 passed by the Commissioner of Central Excise and Service Tax, Chandigarh]

**M/s Bharat Sanchar Nigam Ltd**

Senior General Manager, (GMTD),  
BSNL, Patiala, Punjab

**: Appellant**

*VERSUS*

**The Commissioner of Central Excise &  
Service Tax, Chandigarh-I**

Central Revenue Building, Plot No. 19,  
Sector-17C, Chandigarh-160017

**: Respondent**

**APPEARANCE:**

Shri Rajesh Gupta, Advocate for the Appellant

Shri Ravinder Jangu, Authorised Representative for the Respondent

**CORAM: HON'BLE Mr. S. S. GARG, MEMBER (JUDICIAL)**

**HON'BLE Mr. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER No.60246/2024**

DATE OF HEARING: 21.05.2024  
DATE OF DECISION: 21.05.2024

***As per Bench***

Learned Authorized Representative for the Department submits that the appellants have opted for Sabka Vishwa (Legacy Dispute Resolution) Scheme, 2019 and obtained discharge certificate i.e. Form-4 on payment of full and final settlement of dues.

2. In view of the submissions made by the Learned Authorized Representative for the Department, the appeal is dismissed as deemed to be withdrawn.

(Dictated & pronounced in the open Court)

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

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