

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

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REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 53319 of 2014**

[Arising out of OIA No. CHD-EXCUS-000-APP-23-13-14 dated 24.01.2014 passed by the Commissioner (Appeals) of Central Excise, Chandigarh-I]

**Tcy Learning Solutions Pvt Ltd** : **Appellant**  
 Ltd 463-G Bhai Randhir Singh Nagar,  
 Ludhiana Punjab

Vs

**Commissioner of Central Excise and**  
**ST, Chandigarh** : **Respondent (s)**  
 Plot No. 19, Central Revenue Building, Sector-17-C,  
 Chandigarh-160017

**WITH**  
**Service Tax Appeal No. 53320 Of 2014**

[Arising out of OIA No. CHD-EXCUS-000-APP-20-13-14 dated 23.01.2014 passed by the Commissioner (Appeals) of Central Excise, Chandigarh-I]

**Tcy Learning Solutions Pvt Ltd** : **Appellant**  
 Ltd 463-G Bhai Randhir Singh Nagar,  
 Ludhiana Punjab

Vs

**Commissioner of Central Excise and**  
**ST, Chandigarh** : **Respondent (s)**  
 Plot No. 19, Central Revenue Building, Sector-17-C,  
 Chandigarh-160017

APPEARANCE:

Shri Sudeep Singh Bhangoo, Advocate for the Appellant  
 Shri Harish Kapoor, Departmental Representative for the Respondent

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

**FINAL ORDER No. 60401-60402/2024**

Date of Hearing: 25.06.2024  
 Date of Decision: 25.06.2024

**Per : S. S. GARG**

The Ld. AR for the Revenue submits that the appellant have opted for 'Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019' and obtained discharge certificate i.e. Form-4 on payment of full and final settlement of dues which has been placed on record.

2. In view of the discharge certificate, the present appeals are dismissed as withdrawn under SVLDR Scheme.

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

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

*Kailash*