

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

~~~~~

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 484 Of 2011**

[Arising out of OIO No. 24/Commr./2010 dated 30.11.2010 passed by the Commissioner of Central Excise and Service Tax, New Delhi]

**CCE & ST- Delhi**

N B CC Plaza, Pushprvihar  
Saket, Delhi

**: Revenue (s)**

Vs

**M/s Whirlpool of India Ltd.**

Whirlpool House, Plot No. 40, Sector 44,  
Gurgaon, Haryana-122002

**: Assessee (s)**

**With**

**Service Tax Appeal No. 487 Of 2011**

[Arising out of OIO No. 24/Commr./2010 dated 30.11.2010 passed by the Commissioner of Central Excise and Service Tax, New Delhi]

**M/s Whirlpool of India Ltd.**

Whirlpool House, Plot No. 40, Sector 44,  
Gurgaon, Haryana-122002

**: Assessee (s)**

Vs

**CCE & ST- Delhi**

N B CC Plaza, Pushprvihar  
Saket, Delhi

**: Revenue (s)**

APPEARANCE:

Ms. Swati Chopra, Departmental Representative for the Revenue  
None for the Assessee

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

**ORDER No. A/60084-60085/2023**

Date of Hearing:28.03.2023

Date of Decision:28.03.2023

**Per : S. S. GARG**

Learned Departmental Representative for the Revenue submit that the assesses have opted for Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and obtained discharge certificates i.e. Form-I and Form-IV on payment of full and final settlement of dues.

2. In view of the submissions made by the Ld. DR, the appeals are dismissed as deemed to be withdrawn.

*(Dictated & pronounced in the open Court)*

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

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

G.Y.