

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH**

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60012 of 2017

[Arising out of Order-in-Appeal No. LUD-EXCUS-000-APP-0063-17 dated 25.05.2016 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh]

M/s Karam Builder

189, 2nd Floor, Seiyo Complex,
Model Town, Jalandhar, Punjab

.....Appellant

VERSUS

**Commissioner of Central Excise and
Service Tax, Ludhiana**

Central Excise House, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Respondent

APPEARANCE:

Shri Harvinder Singh, Advocate for the Appellant

Shri Kanish Saini, Authorized Representative for the Respondent

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

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

FINAL ORDER NO. 60924/2025

DATE OF HEARING: 01.08.2025

DATE OF DECISION: 01.08.2025

S.S GARG:

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 In view of the above, the appeal is dismissed as deemed to be withdrawn.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

PK