

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60157 of 2017

[Arising out of Order-in-Appeal No. 116-117/ST/DLH/2016 dated 08.12.2016
passed by the Commissioner (Appeals), Central Excise, New Delhi]

M/s Anil Kumar

12 Moti Bagh, Babyal Road,
Opposite Kewal Gas Godown,
Ambala Cantt. Haryana-133001

.....Appellant

VERSUS

**Commissioner of Central Excise,
Panchkula**

SCO 407-408, Sector-8,
Panchkula-134119

.....Respondent

WITH

Service Tax Appeal No. 60158 of 2017

[Arising out of Order-in-Appeal No. 116-117/ST/DLH/2016 dated 08.12.2016
passed by the Commissioner (Appeals), Central Excise, New Delhi]

Smt. Sunita

12 Moti Bagh, Babyal Road,
Opposite Kewal Gas Godown,
Ambala Cantt. Haryana-133001

.....Appellant

VERSUS

**Commissioner of Central Excise,
Panchkula**

SCO 407-408, Sector-8,
Panchkula-134119

.....Respondent

APPEARANCE:

Shri Jitander Jindal, Advocate for the Appellant

Shri Ram Niwas and Shri Yashpal Singh, Authorized Representatives for
the Respondent

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

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

FINAL ORDER NO. 60925-60926/2025

DATE OF HEARING: 01.08.2025

DATE OF DECISION: 01.08.2025

P.ANJANI KUMAR:

The appellants have opted for Sabka Vishwa (Legacy Dispute Resolution) Scheme, 2019 and obtained discharge certificates i.e. Form-4 on payment of full and final settlement of dues.

2. In view of the above, both the appeals are dismissed as deemed to be withdrawn.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

PK