

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 60343 Of 2017

[Arising out of OIA No. CHD-EXCUS-001-APP-273-16-17 dated 30.01.2017 passed by the Commissioner (Appeals), Central Excise & Service Tax, Chandigarh]

Sab Industries Ltd

SCO No. 49-50, Sector 26, Chandigarh-160019

: Appellant

Vs

**Commissioner of Central Excise and Service Tax,
Chandigarh-I**

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

: Respondent

APPEARANCE:

Shri Sudeep Singh Bhangoo, Advocate for the Appellant

Shri Ram Niwas, Departmental Representatives
for the Respondent

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

FINAL ORDER No. 60931/2025

Date of Hearing: 04.08.2025

Date of Decision: 04.08.2025

S. S. GARG:

The Ld. DR 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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.

(Dictated & pronounced in the open Court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)