

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60664 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-284-17-18 dated 15.02.2018 passed by the Commissioner (Appeals), Central GST Audit Commissionerate, Ludhiana]

M/s Rawel Singh and Co.

SCO-27, Beant Singh Aman Nagar,
Bela Road, Ropar, Punjab-140001

.....Appellant

VERSUS

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

GST Bhawan, F-Block, Rishi Nagar,
Ludhiana, Punjab-141001

.....Respondent

APPEARANCE:

None for the Appellant

Shri Ram Niwas, 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. 61042/2025

DATE OF HEARING: 11.09.2025

DATE OF DECISION: 11.09.2025

P.ANJANI KUMAR:

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 In view of the above, the appeal is dismissed as deemed to be withdrawn.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

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