

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 60986 Of 2018

[Arising out of OIA No. LUD-EXCUS-001-APP-660-2018 dated 15.03.2018 passed by the Commissioner (Appeals), Central Excise & Service Tax, Amritsar]

M/s Gama First
29, the Mall, Amritsar
Punjab 143001

: Appellant

Vs

**Commissioner of Central Excise and Service Tax,
Ludhiana**
Central Excise House, F-Block
Rishi Nagar, Ludhiana
Punjab 141001

: Respondent

APPEARANCE:

Shri Aman Garg, Advocate for the Appellant
Shri Aniram Meena, 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. 61394/2025

Date of Hearing: 16.09.2025
Date of Decision: 16.09.2025

P. ANJANI KUMAR:

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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.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