

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61419 of 2018

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-1131-18 dated 10.05.2018 passed by the Commissioner (Appeals), CGST, Ludhiana]

Bhushan Kumar And Others

.....Appellant

Bhushan Kumar Jindal,
C/o M/s Bhushan Kumar Ravinder Kumar,
Main Road, Bhikhi, Distt Mansa, Punjab 151504

VERSUS

**Commissioner of Central Excise, Goods &
Service Tax, Ludhiana**

.....Respondent

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

APPEARANCE:

Mr. Joy Kumar, Advocate for the Appellant

Mr. Yashpal Singh, 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. 61449/2025

DATE OF HEARING: 30.09.2025

DATE OF DECISION: 30.09.2025

P. ANJANI KUMAR :

The learned Counsel for the Appellant has placed a letter dated 29.09.2025 stating that the Appellant has opted for 'Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019' and obtained discharge certificate i.e. Form SVLDRS-4 on payment of full and final settlement

of dues. The Appellant has placed SVLDRS-1 and SVLDRS-4 on record. In view of the discharge certificate (Form SVLDRS-4), the present appeal is dismissed as withdrawn under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019.

(Dictated and pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

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