

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 60713 Of 2018

[Arising out of OIA No. CHD-EXCUS-001-APP-17-18 dated 27.02.2018 passed by the Commissioner (Appeals), Central Excise and ST, Chandigarh]

M/s Municipal Council

Executive Officer, Municipal
Council, Rampur Shimla, Himachal Pradesh

: Appellant

Vs

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

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

: Respondent

APPEARANCE:

None for the appellant

Shri Yashpal Singh, 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. 61480/2025

Date of Hearing: 06.10.2025

Date of Decision: 06.10.2025

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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.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