

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

REGIONAL BENCH - COURT NO. I

Excise Appeal No. 60740 of 2018

[Arising out of Order-in-Appeal No. Appeal/CE/PKL/72/2017 dated 31.10.2017
passed by the Commissioner (Appeals), CGST, Rohtak]

Shri Vishu Gupta, Partner

M/s Finishing Tough, 4/1, D.B. Gupta
Road, Paharganj, Delhi-110055

.....Appellant

VERSUS

**Commissioner of Central Excise, Goods
and Service Tax, Rohtak**

SCO No.6 to 8 & 10, Sector-1, HUDA Market,
Rohtak, Haryana-124001

.....Respondent

APPEARANCE:

None for the Appellant

Shri Kanish Saini, 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. 61609/2025

DATE OF HEARING/DECISION: 24.10.2025

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 In view of the above, the appeal is dismissed as deemed to be withdrawn.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

PK