

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60611 of 2016**

[Arising out of Order-in-Appeal No. 133/ST/APPEAL-II/MK/GGN/2015-16 dated 09.09.2016 passed by the Commissioner (Appeals-II), CE & ST, Gurgaon]

**Sun Merchandising Services**

1203, Tower 12, Valley View Estate,  
Gurgaon, Haryana 122003

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise and  
Service Tax, Gurgaon-II**

Plot No. 36-37, Sector 32,  
Gurgaon, Haryana 122001

**.....Respondent**

**APPEARANCE:**

Mr. Vivek Kumar, Advocate for the Appellant

Mr. 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. 61701/2025**

DATE OF HEARING: 19.11.2025

DATE OF DECISION: 19.11.2025

**S. S. GARG :**

The learned Counsel for the appellant submits that the appellant has settled the matter under 'Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019' and obtained Discharge

Certificate i.e. Form No. SVLDRS-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 In view of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn under SVLDR Scheme.

(Dictated and pronounced in the open court)

**(S. S. GARG)**  
**MEMBER (JUDICIAL)**

**(P. ANJANI KUMAR)**  
**MEMBER (TECHNICAL)**