

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60796 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2364-2366-19 dated 07.05.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**Malwa Storage Co Owners**

C/o Sh. Navdeep Singh Dhillon,  
Bathinda Road, Kotkapura, Punjab

**.....Appellant**

*VERSUS*

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

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

**.....Respondent**

**WITH**

**Service Tax Appeal No. 60800 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2364-2366-19 dated 07.05.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**Malwa Storage Co Owners**

C/o Sh. Navdeep Singh Dhillon,  
Bathinda Road, Kotkapura, Punjab

**.....Appellant**

*VERSUS*

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

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

**.....Respondent**

**AND**

**Service Tax Appeal No. 60811 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2364-2366-19 dated 07.05.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**Malwa Storage Co Owners**

C/o Sh. Navdeep Singh Dhillon,  
Bathinda Road, Kotkapura, Punjab

**.....Appellant**

*VERSUS*

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

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

**.....Respondent**

**APPEARANCE:**

Mr. Aman Garg, Advocate for the Appellants

Mr. Aniram Meena and Mr. Ram Niwas, Authorized Representatives for the Respondent

**CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)  
HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)**

**FINAL ORDER NO. 61703-61705/2025**

DATE OF HEARING: 19.11.2025

DATE OF DECISION: 19.11.2025

**S. S. GARG :**

The learned Counsel for the appellant submits that the appellants have 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 In view of the Discharge Certificate, the appeals are dismissed as deemed to have been withdrawn under SVLDR Scheme.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)**