

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 60187 Of 2019**

[Arising out of OIA No. CHD-EXCUS-001-APP-107-18-19 dated 01.06.2018 passed by the Commissioner of CGST Chandigarh I]

**M/s Punjab State Bus Stand Management  
Company**

Plot No. 182/16, Industrial Area, Phase-1  
Chandigarh, Punjab 160017

**: Appellant**

**Vs**

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

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

**: Respondent**

**APPEARANCE:**

Shri Sumit Ahuja, Advocate for the Appellant  
Shri Varun Sharma, 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. 61707/2025**

Date of Hearing: 24.11.2025

Date of Decision: 24.11.2025

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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.

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

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