

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

REGIONAL BENCH – COURT NO. 1

**Service Tax Appeal No. 60510 Of 2019**

[Arising out of OIA No. CHD-EXCUS-001-APP-283-18-19 dated 24.01.2019 passed by the Commissioner (Appeals), Central Goods & Service Tax, Chandigarh I]

**M/s Pugmarks Interweb Pvt Ltd** : **Appellant**  
SCO 487-488, Meeting Point Sector 35  
Chandigarh 160022

**Vs**

**Commissioner of Central Excise and  
Service Tax, Chandigarh** : **Respondent**  
Central Revenue Building, Plot  
No. 19, Sector 17-C  
Chandigarh 160017

APPEARANCE:

None for the Appellant  
Shri Anurag Kumar and Ms. Amita Gupta, 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. 61708/2025**

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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.

*(Dictated & pronounced in the open Court)*

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

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