

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60587 of 2019**

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2234-19 dated 26.03.2019 passed by the Commissioner (Appeals), CGST, Ludhiana]

**M/s Dhancula Cable**

862 Street No.9, Gurbax Colony,  
Patiala, Punjab-147001

**.....Appellant**

*VERSUS*

**Commissioner of Central Excise &  
Service Tax, Ludhiana**

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

**.....Respondent**

**APPEARANCE:**

Shri Sudeep Singh Bhangoo, Advocate for the Appellant

Shri Ram Niwas, 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. 61710/2025**

DATE OF HEARING/DECISION: 25.11.2025

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 In view of the above, the appeal is dismissed as deemed to be withdrawn.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