

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

REGIONAL BENCH – COURT NO. 1

Excise Appeal No. 60118 Of 2019

[Arising out of OIA No. LUD-EXCUS-001-APP-1829-18-19 dated 23.10.2018 passed by the Commissioner (Appeals) of CGST, Ludhiana]

M/s Kartar Bevel Gears

GT Road Jugiana
Ludhiana, Punjab 141008

: Appellant

Vs

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

F-Block, Rishi Nagar, Ludhiana

: Respondent

APPEARANCE:

None for the Appellant

Shri Shantanu Kumar Meena, 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. 61724/2025

Date of Hearing: 27.11.2025

Date of Decision: 27.11.2025

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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.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