

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

REGIONAL BENCH - COURT NO. I

**Service Tax Appeal No. 60325 of 2019**

[Arising out of Order-in-Appeal No. CHD-EXCUS-001-APP-251-252-18-19 dated 27.12.2018 passed by the Commissioner (Appeals), - Central Goods and Service Tax, Chandigarh]

**M/ Indian Farmer Fertilizers Cooperative Ltd. ....Appellant**

Haryana Circle Plot No 2B&C, Sectore-28-A, Madhya Marg, Chandigarh-160019

*VERSUS*

**Commissioner of Central Excise and Service Tax, Chandigarh-I ....Respondent**

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

**APPEARANCE:**

Shri Vikrant Kackria, Advocate for the Appellant

Shri Narinder Singh, 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. 61726 /2025**

DATE OF HEARING/DECISION: 28.11.2025

**P. ANJANI KUMAR:**

The learned Counsel for the appellant submits that the appellant has opted for 'SabkaVishwas (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 In view of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn under SVLDR Scheme.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)**

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