

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60614 of 2019

[Arising out of Order-in-Appeal No. LUD-EXCUS-001-APP-2159-19-20 dated 12.03.2019 passed by the Commissioner (Appeals), Central Goods and Service Tax, Ludhiana]

M/s Kapil Hotel & Restuarnt

VPO Begowal, Kapurthala, Punajb-144621

.....Appellant

VERSUS

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

Central GST Bhawan, C.R. Building, Model Town Road,
Jalandhar,Punajb-144001

.....Respondent

APPEARANCE:

None for the Appellant

Shri Varun Sharma, 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. 61745/2025

DATE OF HEARING/DECISION:09.12.2025

P.ANJANI KUMAR :

The learned Authorized Representative for the Revenue 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 In view of the Discharge Certificate, the present appeal is dismissed as deemed to have been withdrawn under SVLDR Scheme.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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