

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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 60950 Of 2018

[Arising out of OIA No. LUD-EXCUS-001-APP-1000-18 dated 23.04.2018 passed by the Commissioner of Central Excise and ST, Ludhiana]

M/s Sujata Cable

C/o M/s Amarjit Associates, 7-S, Sant Nagar
Patiala, Punjab 147001

: Appellant

Vs

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

GST Bhawan, F Block, Rishi Nagar, Ludhiana

: Respondent

APPEARANCE:

None for the Appellant

Shri Ram Niwas, 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. 61783/2025

Date of Hearing: 17.12.2025

Date of Decision: 17.12.2025

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 In view of the discharge certificate, the present appeal is dismissed as withdrawn under SVLDR Scheme.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