

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 61354 of 2018

[Arising out of Order-in-Original No. 02/ST/Commr/VMJ/RTK/2018-19 dated 18.04.2018 passed by the Commissioner of Central goods & ST, Gurugram]

**Commissioner of Central Goods & Service
Tax, Gurgaon I**

Plot No. 36-37, Sector 32
Gurugram, Haryana 122001

.....Appellant

VERSUS

M/s Pds Legal

1st Floor, tower-a, Pds legal Building No. 8,
Sector 25, Gurugram, Haryana 122022

.....Respondent

APPEARANCE:

Ms. Amita Gupta, Authorized Representative for the Appellant

Shri Prasad Paranjape, Advocate for the Respondent

CORAM: HON'BLE MR. S. S. GARG, MEMBER (JUDICIAL)

HON'BLE MR. P. ANJANI KUMAR, MEMBER (TECHNICAL)

FINAL ORDER NO.

60204/2026

DATE OF HEARING: 19.02.2026

DATE OF DECISION: 19.02.2026

S.S.GARG:

Learned counsel for the respondent submits that the matter has already been settled under SVLDR Scheme and they have also enclosed the SVLDR Form I & IV on record. He further submits that in view of this SVLDR Scheme, the Revenue does not survive.

2. The learned AR does not have any objection; accordingly disposed of under SVLDR scheme.

(Operative part of the order pronounced in the open court)

(S. S. GARG)
MEMBER (JUDICIAL)

(P. ANJANI KUMAR)
MEMBER (TECHNICAL)

Kailash