

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
SCO 147-148 SECTOR 17-C CHANDIGARH
REGIONAL BENCH-COURT NO. I (E-Hearing)

Appeal No. : E/939/2008-EX[DB]

(Arising out of 25-KKG-GGN-2008 Dated : 28/01/2008 passed by the commissioner of Customs,Central Excise & Service Tax Appeals)

APS ENTERPRISES : Appellant(s)
(64, HSIDC, SECTOR-18,GURGAON (HARYANA)

VERSUS

C.C.E.-DELHI-III : Respondent(s)
(Plot No. 36-37Sector – 32 Gurgaon,Haryana 122021)

WITH

S.No.	Appeal No.	Appellant	Respondent	Arising out of Impugned Order No.	Passed by the
2	E/1740/2011	Rakesh Kumar Goyal Director Of	C.G & S.T-Ludhiana	OIO-09-LDH-2011 Dated: 31.03.2011	Commissioner of Central Excise-LUDHIANA
3	E/1743/2011	Geeta Goyal Director Of	C.G & S.T-Ludhiana	OIO-09-LDH-2011 Dated: 31.03.2011	Commissioner of Central Excise-LUDHIANA
4	ST/268/2012	R.R.BANSAL,	C.C.E.-CHANDIGARH-I	OIA- 18-19/ST/APPL/CHD-II/2012 Dated: 23.01.2012	Commissioner of Central Excise-CHANDIGARH-I
5	ST/624/2012	Nimbua Greenfield Punjab Limited	C.C.E. & S.T.-CHANDIGARH-II	OIO-31/ST/CHD-II/2012 Dated: 08.02.2012	Commissioner of Central Excise-CHANDIGARH-II
6	ST/896/2012	Municipal Corporation Ludhiana	C.G & S.T-Ludhiana	OIO-11-LDH-2012 Dated: 21.03.2012	Commissioner of Central Excise and Service Tax-LUDHIANA
7	ST/2752/2012	Shemco India Transport	C.G & S.T-Ludhiana	OIA- 114/ST/APPEAL/CHD-II/2012 Dated: 23.03.2012	Commissioner of Central Excise and Service Tax-LUDHIANA
8	E/59617/2013	Shiv Saraswati Steel Industries	C.C.E.-Chandigarh-i	OIA-CHD-EXCUS-000-APP-105-13-14 Dated: 12.07.2013	Commissioner of Central Excise-CHANDIGARH-I(Appeal)
9	ST/50230/2015	Daljit Singh	C.C.E. & S.T.-CHANDIGARH-II	OIA-JAL-EXCUS-000-APP-153-14-15 Dated: 10.10.2014	Commissioner of Central Excise-CHANDIGARH-II(Appeal)
10	ST/60789/2017	TEK TRAVELS PRIVATE LIMITED	C.C.E & S.T-Gurgaon I	OIO-14-18-YG-CE-2017 Dated: 05.06.2017	Commissioner of Central Excise and Service Tax-Gurgaon I
11	E/60666/2018	Ms B M Packaging	C.G & S.T-Ludhiana	OIA-LUD-EXCUS-001-APP-355-357-18 Dated: 26.02.2018	Commissioner of Service Tax-LUDHIANA
12	E/60711/2018	Ms Prem Industries	C.G & S.T-Panchkula	OIA-APPEAL-CE-PKL-329-2017-18 Dated: 23.02.2018	Commissioner of Central Excise and Service Tax-PANCHKULA
13	ST/60900/2018	Ms J V R Forgings Ltd	C.G & S.T-Ludhiana	OIA-LDH-EXCUS-001-APP-540-541-2018 Dated: 07.03.2018	Commissioner of Central Excise and Service Tax-LUDHIANA
14	ST/61040/2018	Ms Goods Catering	C.C.E.-	OIA-LUD-EXCUS-001-APP-	Commissioner of

			Chandigarh-i	806-807-18 Dated: 27.03.2018	Central Excise and Service Tax- CHANDIGARH-I
15	ST/61077/2018	Ms P And R Infra Projects Ltd	C.C.E.- Chandigarh-i	OIA-CHD-EXCUS-001-APP-13-18-19 Dated: 17.04.2018	Commissioner of Central Excise and Service Tax- CHANDIGARH-I
16	ST/61138/2018	P D S Legal	C.G & S.T- Rohtak	OIA-02-ST-COMMR-VMJ-RTK-2018-19 Dated: 18.04.2018	Commissioner of Central Excise and Service Tax-ROHTAK
17	ST/61386/2018	Ms International Air Transport Association	C.C.E & S.T- Gurgaon I	OIA-61-62-ST-CGST-APPEAL-GURUGRAM-SG-2018-19 Dated: 25.05.2018	Commissioner of Central Excise and Service Tax-Gurgaon I
18	E/61392/2018	Ms Jagat Jit Industries Ltd	C.G & S.T- Jalandhar	OIA-LUD-EXCUS-001-APP-1237-18 Dated: 05.06.2018	Commissioner of Central Excise and Service Tax- LUDHIANA
19	ST/61411/2018	Ms International Air Transport Association	C.C.E & S.T- Gurgaon I	OIA-61-62-ST-CGST-APPEAL-GURUGRAM-SG-2018-19 Dated: 25.05.2018	Commissioner of Central Excise and Service Tax-Gurgaon I
20	ST/61431/2018	The Designer	C.G & S.T- Ludhiana	OIA-LDH-EXCUS-001-APP-1144-18 Dated: 17.05.2018	Commissioner of Central Excise and Service Tax- LUDHIANA
21	E/61451/2018	Ms Flexo Foam Pvt Ltd	C.C.E & S.T- Gurgaon I	OIA-35-CE-GGN-CGST-APPEAL-GURUGRAM-SG-2018-19 Dated: 27.04.2018	Commissioner of Central Excise and Service Tax-Gurgaon I
22	ST/61610/2018	Ms Bkfc And Company	C.G & S.T- Panchkula	OIA-01-COMMR-PKL-RS-2018-19 Dated: 16.05.2018	Commissioner of Central Excise and Service Tax- PANCHKULA
23	ST/61679/2018	Ms Amrit Cable Network	C.G & S.T- Ludhiana	OIA-LUD-EXCUS-001-APP-388-424-18 Dated: 28.02.2013	Commissioner of Central Excise and Service Tax- LUDHIANA
24	E/61779/2018	Ms Wahid Sandhar Sugars Ltd	C.G & S.T- Jalandhar	OIA-LUD-EXCUS-001-APP-1743-18 Dated: 03.10.2018	Commissioner of Central Excise and Service Tax- JALANDHAR
25	ST/61832/2018	Airtech Refrigeration	C.G & S.T- JALANDHAR	OIA-LUD-EXCUS-001-APP-1595-17-18 Dated: 17.08.2018	Commissioner of Central Excise and Service Tax- JALANDHAR
26	ST/61936/2018	I J Tools Casting Ltd	C.G & S.T- Jalandhar	OIA-LUD-EXCUS-001-APP-1706-18 Dated: 12.09.2018	Commissioner of Central Excise- LUDHIANA
27	ST/60010/2019	Vijay Engineering Works	C.G & S.T- Jalandhar	OIA-LUD-EXCUS-001-APP-1796-1800-18 Dated: 31.10.2018	Commissioner of Central Excise and Service Tax- LUDHIANA
28	E/60120/2019	Ms Jbj Perfumes Pvt Ltd	C.C.E.- Chandigarh-i	OIA-CHD-EXCUS-001-APP-232-18-19 Dated: 11.12.2018	Commissioner of Central Excise- CHANDIGARH-I
29	E/60137/2019	Inder Rubber Industries	C.G & S.T- Jalandhar	OIA-LUD-EXCUS-001-APP-1802-18 Dated: 22.10.2018	Commissioner of Central Excise- LUDHIANA
30	ST/60210/2019	Ocm Private Limited	C.G & S.T- Ludhiana	OIA-LUD-EXCUS-001-APP-1885-18 Dated: 14.11.2018	Commissioner of Central Excise and Service Tax- AMRITSAR
31	E/60403/2019	Aldowin Industries Pvt Ltd	C.C.E & S.T- Gurgaon I	OIA-37-38-CE-GST-APPEAL-Gurugram-SG-2017 Dated: 31.08.2017	Commissioner of Central Excise and Service Tax-Gurgaon I
32	ST/60410/2019	Gaurav Gautam	C.G & S.T- Panchkula	OIA-APPL-PKL-ST-174-2018-19 Dated: 25.10.2018	Commissioner of Central Excise and Service Tax- PANCHKULA

33	ST/60434/2019	Punjab Agricultural University	C.G & S.T-Ludhiana	OIA-LUD-EXCUS-001-APP-1861-18 Dated: 05.11.2018	Commissioner of Central Excise and Service Tax-CHANDIGARH-I
34	ST/60466/2019	Ms Green Field Resort	C.G & S.T-Rohtak	OIA-APEAL-ST-PKL-207-2018 Dated: 24.12.2018	Commissioner of Central Excise and Service Tax-PANCHKULA
35	E/60585/2019	Hero Ecotech Limited	C.G & S.T-Jalandhar	OIA-LUD-EXCUS-001-APP-2083-19 Dated: 11.02.2019	Commissioner of Central Excise-LUDHIANA
36	ST/60597/2019	Ms Mukesh Ranjan Contractors	C.G & S.T-Ludhiana	OIO-JAL-EXCUS-000-COM-004-18-19 Dated: 27.02.2019	Commissioner of Central Excise and Service Tax-LUDHIANA
37	ST/60607/2019	Shangdong Tiejun Electric Power Engineering Company Ltd	C.G & S.T-Rohtak	OIO-22-ST-Commr-VMJ-RTK-2018-2019 Dated: 08.01.2019	Commissioner of Central Excise and Service Tax-ROHTAK
38	ST/60806/2019	Universal Motor	C.G & S.T-Ludhiana	OIA-LUD-EXCUS-001-APP-1992-18 Dated: 24.12.2018	Commissioner of Central Excise and Service Tax-LUDHIANA
39	ST/60819/2019	Ms Asian Tire Factory Ltd	C.G & S.T-Ludhiana	OIA-JNK-EXCUS-APP-2321-19-20 Dated: 30.04.2019	Commissioner of Central Excise and Service Tax-LUDHIANA
40	ST/60902/2019	Ramco International	C.G & S.T-Jalandhar	OIA-JNK-EXCUS-APP-2602-19-20 Dated: 26.06.2019	Commissioner of Central Excise and Service Tax-JALANDHAR
41	ST/60945/2019	Ms Atul Kumar	C.C.E. & S.T.-Sonepat(delhi-iii)	OIA-APPEAL-ST-PKL-2018-2018 Dated: 15.01.2019	Commissioner of Central Excise and Service Tax-PANCHKULA
42	ST/60946/2019	Ms Saket Kapur	C.C.E. & S.T.-Sonepat(delhi-iii)	OIA-APPEAL-ST-PKL-2018-2018 Dated: 15.01.2019	Commissioner of Central Excise and Service Tax-PANCHKULA

APPEARANCE:

Present for the appellant: Mr.Vikrant Kackria, Kamal Arya, Mr. Sparsh Bhargava, Mr. Veer Singh, Mr. Surjeet Bhadu, Mr. Mukesh Pandey(C.A), Mr. Sudeep Bhangoo, Mr. Siddant Parthak, Mr. Ravi Chopra, Ms. Krati Somani, Ms. Kanika Malhotra, Mr. Arun Kumar Jindal, Mr. Joy Kumar

Present for the Respondent: Mr. Vijay Gupta, Mr. Tarun Kumar, Mr. Bhasha Ram, Mr. Amandeep Kumar, Ms. Shivani Chopra, Ms. Geetika

CORAM:

Hon'ble Mr. Ashok Jindal, Member Judicial

Hon'ble Mr. Sanjiv Srivastava, Member Technical

FINAL ORDER NO. 60738-60779/2021

DATE OF HEARING/DECISION : 26.03.2021

PER ASHOK JINDAL

The Ld. AR for the Revenue submits that the appellants have opted for Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and obtained discharge certificate.

2. In view of this, the appeals are dismissed as deemed withdrawn.

(Dictated and pronounced in open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)