

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

REGIONAL BENCH - COURT No.I

Service Tax Appeal No.70429 of 2018

(Arising out of Order-in-Appeal No.20/Comm.(Audit)/ST/Apl/KNP/18 dated 17/01/2018 passed by Commissioner (Audit), Central Tax & Central Excise, Kanpur)

M/s Nikhil Techno Chem. (P) Ltd.

.....Appellant

(702, Lakhanpur Housing Society, Kanpur)

VERSUS

Commissioner, Customs, GST & Central Excise, Kanpur

....Respondent

APPEARANCE:

Shri Dharmendra Srivastava, Chartered Accountant for the Appellant
Shri A. K. Tiwari, Authorised Representative for the Respondent

**CORAM: HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)**

FINAL ORDER NO. 70022 / 2021

DATE OF HEARING/ DECISION : 24 March, 2021

JUSTICE DILIP GUPTA:

The appeal is listed today with an office note that the appellant has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and a certificate has also been issued regarding discharge of the liability. The dispute, therefore, does not survive.

2. The appeal is, accordingly dismissed. The Application, if any, stands disposed of.

(Dictated and pronounced in open court)

**(JUSTICE DILIP GUPTA)
PRESIDENT**

**(P.V. SUBBA RAO)
Member (Technical)**