

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

REGIONAL BENCH - COURT No.I

Service Tax Appeal No.876 of 2012

(Arising out of Order-in-Appeal No.60/ST/ALLD/2012 dated 21/03/2012 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Allahabad)

M/s H.M. Singh & Company, **.....Appellant**
(Murdhawa Renukoot, Sonebhadra-231217, U.P.)

VERSUS

Commissioner of Central Excise, **....Respondent**
(38, M.G. Marg, Civil Lines, Allahabad-211001)

APPEARANCE:

Shri B.L. Narasimhan, Advocate for the Appellant
Shri Amit Bhardwaj, 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. 70206 / 2021

DATE OF HEARING: 22 September, 2021
DATE OF DECISION: 22 September, 2021

JUSTICE DILIP GUPTA:

A certificate in Form-IV has been issued under the Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019. The dispute, therefore, does not survive.

2. The appeal is, accordingly, dismissed.

(Dictated and pronounced in open court)

(JUSTICE DILIP GUPTA)
PRESIDENT

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