

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

REGIONAL BENCH - COURT No.I

Service Tax Appeal No.388 of 2012

(Arising out of Order-in-Appeal No.17-18-19-20/CE/APPL/NOIDA/07 dated 20/03/2007 passed by Commissioner (Appeals), Customs & Central Excise, Meerut-II (Noida))

M/s Chandela Travels

.....Appellant

(Shop No.06, Godavari Complex, Sector-37, Noida)

VERSUS

Commissioner, Central Excise & Service Tax, Noida

.....Respondent

(C-56/42, Sector-62, Noida, Uttar Pradesh)

APPEARANCE:

Shri Kamal Gupta, Chartered Accountant 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. 70205 / 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)**