

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

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60347 of 2022

M/s Sunrise Immigration Consultants Pvt Ltd **.....Appellant**

VERSUS

Commissioner of C G & S T, Chandigarh **.....Respondent**

APPEARANCE:

Present for the Appellant: Sh. Varun Gaba, Advocate

Present for the Respondent: Sh. Rajeev Gupta, AR & Amandeep Kumar, AR

DATE OF HEARING:03.02.2023

ORDER-SHEET

Order reserved.

(S. S. GARG)
MEMBER (JUDICIAL)