FAX : 0532-2400149

REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 22/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70199-70200/2018-CU[DB] dated 17/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the **Finance Act, 1994 relating to Service Tax Act, 1994.**

Asstt. Registrar

	Application	Appeal	Name and Address of Appellant
1	ST/MISC/70004/2018	ST/70072/2016	**Triveni Engineering & Industries Limited** Unit-khatuali MUZAFFARNAGAR (UP)
2	ST/MISC/70005/2018	ST/70194/2016	**Triveni Engineering And Industries Ltd** Unit Deoabnd SAHARANPUR (UP)

	Name and Address of Respondent
3	C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, (UP) -250005
4	C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, (UP) -250005

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Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

R. Krishnan
297-E, Pocket-II, Phase-
I,Mayur vihar, Delhi -110091

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise, I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

13 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

14 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

15 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

16 C.D.R. 17 Office Copy 18 Second Folder Copy 19 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

ST/MISC/70004/2018, ST/MISC/70005/2018
ST/70072/2016, ST/70194/2016 (DB)

Arising out of O/O No.20-ST/PRCOMMR/MRT/2015 dated 08.12.2015 passed by Principal Commissioner of Central Excise, Meerut.

M/s. Triveni Engineering & Industries Ltd.

...APPELLANT(S)

VERSUS

CCE & ST, Meerut-i

RESPONDENT (S)

APPEARANCE

Shri R.Krishnan (Advocate) for the Appellant (s)
Shri Mohd.Altaf (Asstt.Commr.)(A.R.) for the Revenue

CORAM:

SHRI ASHOK JINDAL, HON'BLE MEMBER (JUDICIAL)
SHRI ANIL G. SHAKKARWAR, HON'BLE MEMBER(TECHNICAL)

DATE OF HEARING/DATE OF DECISION : 17.01.2018

FINAL ORDER NO. 70199-70200/2018

Per Shri Ashok Jindal :

Considering the fact that issue involved in the matter is squarely covered by the decision of this Tribunal in the case of CCE v. M/s.Bajaj Hindustan Sugar Ltd. vide FO/71097/2017 dated 08.09.2017 as stated by the appellant, therefore we find it a fit case to grant early hearing of the appeals. Accordingly the applications for early hearing are allowed and the appeals are taken up today itself for disposal as agreed by both the sides.

Ashok Jindal

2. The short issue involved in the matter is that whether the transaction being transfer of right and privilege of export of sugar quota by the appellant on receipt of consideration is a service or sale of goods.

3. Heard the parties. Considering the fact that the issue has been examined by this Tribunal in the case of Commissioner of Central Excise & Service Tax, Meerut-I v. M/s.Bajaj Hindusthan Sugar Ltd. [2017-TIOL-3943-CESTAT-ALL] wherein this Tribunal relying on the decision of Hon'ble Apex Court in the case of Vikas Sales Corporation and another's reported in [2002-TIOL-608-SC-CT-LB] held that transaction question regarding the sale of right and privilege of export of sugar quota is sale of goods and no service element is involved. In that circumstances, we hold that appellant has not provided any service therefore they are not liable to pay Service Tax. In these terms, the impugned orders are set aside. In the result the appeals are allowed with consequential relief.

(Dictated and pronounced in the court.)

Sd/-	Sd/-
Anil G. SHAKKARWAR	ASHOK JINDAL
(MEMBER TECHNICAL)	(MEMBER JUDICIAL)

sm

प्रमाणित प्रति/Certified True Copy

16/02/18

सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001