IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. ST/60310/2013 & 50124/2014-CU[DB]

Sr. No.	Appeal No.	Appellant	Respondent	Impugned Order
1.	ST/60310/ 2013- CU[DB]	Good Luck Industries	Commissioner of Central Excise, Noida	NOI/EXCUS/000/APPL/ 121/13-14 dated 27/06/2013 passed by Commissioner Customs, Central Excise & Service Tax, Noida
2.	ST/50124/ 2014- CU[DB]	Good Luck Industries	Commissioner of Central Excise, Noida	NOI/EXCUS/000/APPL/ 149/13-14 dated 30/07/2013 passed by Commissioner Customs, Central Excise & Service Tax, Noida

Appearance:

Shri Rajesh Chhibber (Advocate) for Appellant(s)
Shri Mohd Altaf Asstt. Commr.) AR for Respondent(s)

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)
Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 04/07/2018
Date of Decision : 04/07/2018

FINAL ORDER NOs **71348-71349 / 2018**

Per: Anil G. Shakkarwar

Present two appeals are being decided together for the reason that both the appeals are arising out of the same Order-in-Original.

2. Brief facts of the case are that the appellants were engaged in job work and used of get raw material from the principal manufacturer who had submitted undertaking to Jurisdictional Central Excise Officers under the Notification No. 214 of 1986 dated 25.03.1986. Revenue entertained a view that the process carried out by the appellant does not amount to manufacture and, therefore, the appellant should have paid service tax on the same. The Original Authority confirmed the demand of Rs.5,30,458/- which was challenged by both the present appellant and Revenue before Commissioner (Appeals). Ld. Commissioner (Appeals) passed two orders. Through one order he has rejected the present appellant's appeal and through other order he allowed the appeal by Revenue and impose penalty. Aggrieved by both orders appellant is before this Tribunal.

3. Heard both sides and perused the record. We find that the appellant has submitted a copy of undertaking given by the principal manufacturer under the said Notification No.214 of 1986 dated 25.03.1986 which indicates that the principal manufacturer undertook to pay Central Excise Duty arising out of the job work being done by the appellant. The said undertaking has been accepted by Revenue and the goods were received by appellant on job work Challans. Therefore, the Jurisdictional Assistant Commissioner having jurisdiction over appellant did not have authority of independent

assessment of activity of appellant. We, therefore, set aside both the impugned orders and allow the appeals.

(Dictated and pronounced in Court)

Sd/-	**Sd/-**
(Archana Wadhwa)	**(Anil G. Shakkarwar)**
Member (Judicial)	**Member (Technical)**

Ankit