

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

APPEAL No.ST/70736/2018-CU[DB]

(Arising out of Order-in-Appeal No. 118/ST/Appeal/Audit LKO/2018 dated 20/03/2018 passed by Commissioner of Central Goods & Service Tax and Central Excise (Audit), Lucknow)

Shri Ali Ahmed,

Appellant

Vs.

Commissioner of Central Excise & S.T., Lucknow

Respondent

Appearance:

Request for Adjournment,
Shri Shiv Pratap Singh, Deputy Commissioner (AR),

for Appellant
for Respondent

CORAM:

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

Date of Hearing : 20/02/2019
Date of Decision : 20/02/2019

FINAL ORDER NO-**70337 / 2019**

Per: Anil G. Shakkarwar

Learned Counsel for the appellant has requested for adjournment of the matter. However, since the matter is covered by the earlier decisions, we take up the matter for decision. Accordingly, we have heard the learned A.R. Shri Shiv Pratap Singh, Deputy Commissioner for revenue and perused the records.

2. On perusal of records, we note that the issue involved in the present appeal is whether the activities undertaken by the appellant are covered by Cargo Handling Service or not. On perusal of record, we note that the activities involved were loading, unloading, staking, stitching, etc. of sugar bags within the factory. The contention of revenue is that the said activities amount to Cargo Handling Service. We note that the issue is no more res-integra, in view of the ruling by Hon'ble High Court of Allahabad in the case of Commissioner of Central Excise Vs Manoj Kumar reported at 2015 (40) STR 35 (All) wherein Hon'ble High Court have held that the activities such as packing, unpacking, staking, re-staking and shifting of bags from one floor to another in the mill or from one go-down to another in the mill does not amount to Cargo Handling Service. We, therefore, hold that appellant was not involved in Cargo Handling Service in the present case.

3. We, therefore, set aside the impugned order and allow the appeal.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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