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

APPEAL No.ST/70579/2018-CU[DB]

(Arising out of Order-in-Appeal No. RJ/32/2018 dated 07/03/2018 passed by Commissioner of Central Excise & Customs (Audit), Noida)

M/s Daurala Sugar Works, **Appellant**

Vs.

Commissioner of Central Excise & S.T., Meerut-i **Respondent**

Appearance:

Shri Kartikeya Narain, Advocate for Appellant
Shri Gyanendra Kr. Tripathi, Deputy Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 25/02/2019
Date of Decision : 25/02/2019

FINAL ORDER NO-70371/2019

Per: Archana Wadhwa

The short issue involved in the present appeal is as to whether the bottling of blended alcohol IMFL under the contract with M/s Pernod Ricard India Pvt. Ltd. would amount to provide service so as to attract the service tax or the same would come under the definition of "Manufacture".

2. We note that the said issue, for the earlier period, in the same assessee's case stands decided in their favour reported as M/s Daurala Sugar Works Final Order No.72835/2018 dated 11.12.2018. By referring to various precedent decisions

of Hon'ble Madhya Pradesh High Court, Revenue's stand that the appellant was providing taxable services to the manufacturer of the rectified spirit, was not upheld.

3. As such by following the said decision, we set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated in Court)

(Anil G. Shakkarwar)
Member (Technical)

(Archana Wadhwa)
Member (Judicial)

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