CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Excise Appeal No.70247 of 2017-[SM]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPL-I/317/2016-17 dated 20/01/2017 passed by Commissioner of Central Excise (Appeals-I), Meerut)

The Principal Commissioner, Central Excise, ...Appellant

(Meerut)

VERSUS

M/s Uttam Sugar Mills Ltd. ....Respondent

(Village-Shermau, Tehsil-Nakur, Saharanpur)

APPEARANCE:

Shri Shiv Kumar Singh, Deputy Commissioner, Authorised Representative for the Appellant
Shri K.K. Srivastava, Advocate for the Respondent

CORAM:

HON'BLE SMT. ARCHANA WADHWA, MEMBER (JUDICIAL)

FINAL ORDER NO. 71211 / 2019

Date of Hearing : 27/06/2019
Date of Decision : 27/06/2019

PER: ARCHANA WADHWA

The issue involved in the present appeal of revenue is as to whether the respondents are entitled to the credit of service tax paid to sales commission agents or not.

2. Apart from the fact that the issue stands decided in number of decisions (reference to M/s Simbhaoli Sugar Ltd. Vs Commissioner of Central Excise, Meerut-II reported as

2018 (363) ELT 1172 (Tri.-All.), I also find that the same issue was decided in the same assessee's case reported as M/s Uttam Sugar Mills Ltd. Vs Commissioner of Central Excise, Meerut Order No.70763-70764/2017 dated 14.07.2017 laying down that the assessee is entitled to such credit.

3. In view of the above, I find no merits in the revenue's appeal, the same is accordingly rejected.

(Dictated and pronounced in open court)

(Archana Wadhwa)
Member (Judicial)

akp