

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

Dated: 14/09/2016

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/70811/2016-CU[DB] dated 07/09/2016

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/Stay/61378/2013 ST/60370/2013	PURSHOTTAM LAL VILLAGE TAKARALA, P.O. BALACHAUR NAWANSHAHAR PUNJAB
		Name and Address of Respondent

2

C.C.E. & S.T.-Meerut-I
 EXCISE CHOWK...UNIVERSITY
 ROAD, MANGAL PANDEY NAGAR,
 MEERUT, UTTAR PRADESH-250005

Copy To

3 Advocate(s) / Consultant(s):

Aalok Arora, Advocate
 82-MISSION COMPOUND,
 SAHARANPUR, UTTAR PRADESH
 247001

4 Bar Association, CESTAT, Allahabad

- 5 Director Publications, Customs, Excise, I.P. Estate, Delhi
- 6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3
- 7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 9 Easy Service Tax Online Dot Com Pvt. Ltd., 407A, Iscon Mall, Satellite Road, Ahmedabad-15
- 10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 13 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082

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

15 C.D.R.

16 Office Copy

17 Guard File

Asstt. Registrar

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH: ALLAHABAD**

DIVISION BENCH

**ST/Stay/61378/2013
ST/60370/2013-CU(DB)**

Date of Hearing/decision: 07/9/2016

[Arising out of Order-in-Appeal No. MRT-EXCUS-000-APP-025-13-14
dated 26/07/2013 passed by Commissioner (Appeals), Central Excise
& Service Tax, Meerut-I]

For approval and signature:

Hon'ble Shri Anil Choudhary, Judicial Member
Hon'ble Shri Anil G. Shakkarwar, Member (Technical)

1.	Whether Press Reporter may be allowed to see the Order for publication as per Rule 27 of the CESTAT (Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) Rules, 1982 for publication in any authoritative report or not?	Yes
3.	Whether their Lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

Purshottam Lal

Appellant

Vs.

C.C.E. & S.T.-Meerut-II

Respondent

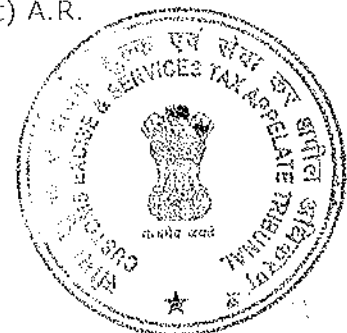
Appearance:

Present for the Appellant: Shri Aalok Arora, Advocate

Present for the Respondent: Shri Pawan Kumar Singh (Superintendent) A.R.

**Coram: Hon'ble Shri Anil Choudhary, Member (Judicial)
Hon'ble Shri Anil G. Shakkarwar, Member (Technical)**

Final Order No. 70811/2016

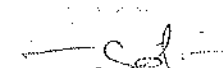


Per: Anil Choudhary

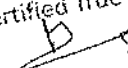
Heard the issue involved is whether service tax is leviable under Cargo Handling Service for various works done including stacking, lifting etc. of sugar bags, including packing. The issue being squarely covered in appellants own case being Appeal No. ST-207-08/2009-DB reported at 2015 (38) S.T.R. 161 (Tri.-Del.). Accordingly we allow this appeal with consequential benefits. The Impugned Order is set-aside. Stay application is also disposed of.

(Dictated and pronounced in the open Court)


(ANIL G. SHAKKARWAR)
MEMBER (TECHNICAL)


(ANIL CHOUDHARY)
MEMBER (JUDICIAL)

(K. Gupta)

प्रमाणित प्रति / Certified True Copy

सहायक पंजीकार / Asstt. Registrar
सीमांतुल्य, उत्तरप्रदेश एवं सेवा कर
अपील अधिकारी / (C.C.S.T.A.T.)
38, एन. जी. मार्ग, अलीगढ़-201001
38, M. G. MARG, ALIGAHAD-201001

