FAX : 0532-2400149 REGISTERED / AD

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

Dated: 01/12/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. ST/A/71787/2017-CU[DB] dated 30/11/2017

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/MISC/70359/2017	ST/52720/2015	**Upper Doab Sugar Mills** Shamli SHAMLI U.P - 247776

Name and Address of Respondent

2 C.C.E. & S.T.-Meerut-I
EXCISE CHOWK...UNIVERSITY
ROAD,MANGAL PANDEY
NAGAR,
MEERUT. (UP)

Copy To

3 Advocate(s) / Consultant(s):

**HARBIR SINGH ADVOCATE
12 SHARK COLONY, OPP SAI
PLAZA, SARDHARNA ROAD,
KANKARKHERA, MEERUT
CANTT, UP-250001**

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, Opp ICICI Bank of Defence Colony 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 LAWCRUX Advisors Pvt. Ltd., LAW House. 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxindiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

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

14 C.D.R 15 Office Copy 16 Second Folder Copy 17 Guard File

Asstt. Registrar

CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD

DATE OF HEARING & DECISION:30.11.2017

S.T. Appeal No. 52720 /2015 with S. T. Misc. No. 70359 of 2017
(Arising out of order in original No. 11/Commr/Meerut/2015 dated 26.03.2015 passed by the Commissioner, Central Excise & Service Tax, Meerut)

M/s Upper Doab Sugar Mills Appellant

Vs.

CCE&ST, Meerut Respondent

APPEARANCE

Sh. Harbir Singh, Advocate for the Appellant
Sh. Mohd. Altaf, Asst. Commissioner (D.R.) for the Department

CORAM:

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

Final Order No. 71787/2017

Per Ms. Archana Wadhwa:

This miscellaneous application is for early hearing of the appeal on the ground that the issue now stands covered by the Hon'ble Supreme Court in the case of ***Vikas Sales Corporation & Another's vs. CCT – (1996) 4 SCC 433***, which stands ~~followed by this bench in the appellant's sister unit~~, which stands followed by the Tribunal in the case of ***CCE&ST, Meerut-I vs. M/s Bajaj Hindustan Sugar Limited*** (Final Order No. 71097/2017 dated 08.09.2017).

2. Ld. Advocate explains that the issue involved in the present appeal relates to sale of rights and privilege of export of sugar, which the Revenue is treating as services and is demanding service tax on the same. The Tribunal in the case of ***M/s Bajaj Hindustan Sugar Limited*** (supra) held as under:

"6. *Having considered the rival contentions and in view of the ruling of Hon'ble Supreme Court in the case of Vikas Sales Corporation, which have been reaffirmed by the Hon'ble Supreme court in Yasha Overseas and others (supra), we hold that the transaction in question regarding sale of rights and privilege of export of sugar quota is sale of goods and no service is involved. Accordingly, we dismiss this appeal and confirmed the Order-in-Appeal. The Misc. application for stay also stands disposed of accordingly*".

3. Ld. AR for the Revenue fully agrees that the issue involved in the present appeal is the same as one involved in the case of ***M/s Bajaj Hindustan Sugar Limited*** (supra) and stands decided by the said order of the Tribunal.

4. In view of the above, we allow the miscellaneous application and proceed to decide the appeal itself.

5. Inasmuch as, the Tribunal decision in the case of ***M/s Bajaj Hindustan Sugar Limited*** (supra) is squarely applicable to the disputed issue involved in the present appeal, we set aside the impugned order and allow the appeal itself with consequential relief to the appellant.

6. Miscellaneous application as well as appeal gets disposed of in the above manner.

(Dictated and pronounced in the open Court)

Sd/-
Anil.G. Shakkarwar
Member(Technical)

Sd/-
(Archana Wadhawa)
Member (Judicial)

Pant

प्रमाणित प्रति/Certified True Copy
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पाद शुल्क एवं सेवा कर अपील अधिकरण/C.E.S.T.A.T.
38, एम.जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001
4/10/18