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: 28/08/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70796-70797/2017-SM[BR] dated 22/08/2017

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/70058/2016	**Bajaj Hindustan Sugar Ltd** Unit -bhudhana MUZAFFARNAGAR UP
2	ST/70059/2016	**Bajaj Hindustan Sugar Ltd** Unit-thanabhavan SHAMLI UP
		Name and Address of Respondent
3		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005
4		C.C.E. & S.T.-Meerut-i EXCISE CHOWK...UNIVERSITY ROAD,MANGAL PANDEY NAGAR, MEERUT, UTTAR PRADESH-250005

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Other Appellants and Respondents as per Annexure

Copy To

5Advocate(s) / Consultant(s):

**BIPIN GARG & CO.
ADVOCATES(ALLD)
102, MAHALAXMI ENCLAVE
(ADJ. INCOME TAX OFFICE),
STANLEY ROAD, CIVIL LINES,
ALLAHABAD (U.P.)-211001**

6 Bar Association, CESTAT, Allahabad

7 Director Publications, Customs, Excise, I.P. Estate, Delhi

8 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, New Delhi-3

9 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

10 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

11 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

12 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

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

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

16 C.D.R. 17 Office Copy 18 Guard File

Asstt. Registrar

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

APPEAL Nos: ST/70058-70059/2016-ST[SM]

(Arising out of Order-in-Appeal No. MRT/EXCUS/000/APPEAL-I/252-253/2015-16 dated 30/09/2015 passed by Commissioner of Central Excise (Appeals-I), Meerut)

M/s. Bajaj Hindustan Sugar Ltd. **Appellant**

Vs.

Commissioner of Central Excise, Meerut-I **Respondent**

Appearance:

Ms Stuti Saggi (Proxy Counsel) for Appellant
Shri Mohammad Altaf (Asstt. Commr.) AR for Respondent

CORAM:

Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)

Date of Hearing : 22/08/2017
Date of Decision : 22/08/2017

FINAL ORDER NO. 70796-70797/2017

Per: Anil G. Shakkarwar

The above stated two appeals are taken together for decision, since they involve the same issue. The issue involved is whether Cenvat credit of input service of Service Tax paid on Commission and brokerage paid to dealers/agents/brokers for sale of their final product is admissible or not.

2. The brief facts of the case are that the appellants were manufacturer of sugar and molasses having two

manufacturing units. They were issued with two show cause notices dated 24/10/2013 and another show cause notice also dated 24/10/2013. One was issued to their Unit at Bhaisana and other was issued to their Unit at Thanabhawan. The show cause notice issued to unit at Bhaisana had a proposal to disallow Cenvat credit of Rs.4,05,638/- and show cause notice issued to unit at Thanabhawan had a proposal to disallow Cenvat credit of Rs.4,49,686/-. The show cause notices were adjudicated by the original authorities, who had confirmed both the demands and imposed equal penalties. Aggrieved by the said orders, appellants preferred appeal before Learned Commissioner (Appeals) who had decided the appeal in respect of show cause notice issued to Bhaisana Unit of appellants through the Order-in-Appeal No. MRT/EXCUS/000/APPEAL-I/252/2015-16 dated 30/09/2015, wherein appeal was rejected. Aggrieved by the said order, appellant preferred Appeal No.ST/70058/2016-ST[SM]. The Learned Commissioner (Appeals) decided the appeal filed by Thanabhawan Unit of appellant through Order-in-Appeal No. MRT/EXCUS/000/APPEAL-I/253/2015-16 dated 30/09/2015 through which the appeal filed by the appellant was rejected. Aggrieved by the said order, appellant preferred Appeal No. ST/70059/2016-ST[SM] before this Tribunal.

3. Heard the Learned Counsel for appellant. She has submitted that the issue is no more res-integra in view of decision of this Tribunal in appellants own case vide Final Order No. A/70586/2017-SM[BR] dated 22/06/2017.

4. Heard the Learned A.R., who has submitted that the issue is squarely covered by the said Final Order dated 22/06/2017.

5. Having considered the rival submission and on perusal of the said Final Order dated 22/06/2017, I find that the issue has been settled in favour of appellant through the said Final Order dated 22/06/2017. Therefore, both the appeals filed by appellants are allowed by setting aside the impugned Orders-in-Appeal. The appellants shall be entitled for consequential relief, as per law.

(Dictated & Pronounced in Court)

-Sd/-
(ANIL G. SHAKKARWAR)
Member (TECHNICAL)

akp

प्रमाणित प्रति/Certified True Copy
05/09/17
सहायक पंजीकार/Asstt. Registrar
सीमाशुल्क, उत्पादशुल्क एवं सेवा कर अपील अधिकरण/(C.E.S.T.A.T.)
38, एम. जी. मार्ग, इलाहाबाद-211001
38, M. G. MARG, ALLAHABAD-211001