REGISTERED / AD

FAX : 0532-2400149

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

Dated: 14/09/2017

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70992/2017-SM[BR] dated 12/09/2017

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/70061/2016	**The Oudh Sugar Mills Ltd** Hargaon SITAPUR (UP) -261121

	Name and Address of Respondent
2	C.C.E. & S.T.-Lucknow 7-A...ASHOK MARG, LUCKNOW, (UP) -226001

Copy To

3Advocate(s) / Consultant(s):

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

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 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 Guard File

Asstt. Registrar

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

APPEAL No.ST/70061/2016-ST[SM]

(Arising out of Order-in-Appeal No.397-ST/APPL-LKO/LKO/2015 dated 14/10/2015 passed by Commissioner of Central Excise (Appeals), Lucknow)

The Oudh Sugar Mills Ltd. **Appellant**

Vs.

Commissioner of Central Excise & S.T., Lucknow **Respondent**

Appearance:

Ms Stuti Saggi, Advocate for Appellant
Shri P.K. Dubey, Supdt (AR), for Respondent

CORAM:

Hon'ble Mr. Ashok Jindal, Member (Judicial)

Date of Hearing : 12/09/2017
Date of Decision : 12/09/2017

FINAL ORDER NO.-70932/2017.......

Per: Ashok Jindal

The Cenvat credit has been denied to the appellant on Consultancy Service for sugar cane availability for the appellant, on the ground that the appellant has not produced the invoices against which the Cenvat credit has been taken and the said service is not an input service as per Rule 2(l) of Cenvat Credit Rules, 2004. Aggrieved by the said order, appellant is before me.

2. Heard the parties and perused the records.

3. Having considered the rival contentions, I find that the services of consultant has been availed by the

Ashok Jindal

appellant. The appellant availed Cenvat credit for the said services in context of the cane availability in the sugar season the services are for availability of cane which is the input for the production of sugar and molasses. In these circumstances, the professional services received by the appellant are in context to the manufacture activity of appellant. Moreover, the invoices received by the appellant are clearly showing that the services were availed by them. In these circumstances, Cenvat credit cannot be denied to the appellant. Therefore, I hold that appellant is entitled for Cenvat credit on the services in question.

4. In view of this, impugned order is set aside and appeal is allowed.

(Dictated in Court)

Sd/-

(Ashok Jindal)

Member(Judicial)

akp

प्रमाणित प्रति/Certified True Copy
26/09/17
सहायक पंजीकार/Asstt. Registrar
सीमा शुल्क, उत्पादशुल्क एवं सेवा कर
अपील अधिकरण/C.E.S.T.A.T.
38 एम.जी.मार्ग, इलाहाबाद-211001
38 M. G. MARG,ALLAHABAD-211001