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: 17/11/2017

To

Appellant as per address in table below
Respondent as per address in table below

Final Order No. A/71437/2017-SM[BR] dated 13/11/2017

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/70472/2016	ST/70177/2015	**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,
UTTAR PRADESH-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, 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

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

COURT No. I

APPEAL No. ST/70177/2015-ST[SM]

(Arising out of Order-in-Appeal No. 346-CE/APPL-LKO/LKO/2015 dated 04/09/2015 passed by Commissioner (Appeals) Customs, Central Excise & Service Tax, Lucknow)

M/s The Oudh Sugar Mills Ltd.	**Appellant**
Vs.	
Commissioner of Central Excise & Service Tax, Lucknow	**Respondent**

Appearance:

Ms. Stuti Saggi (Advocate)	for Appellant
Shri Pawan Kumar Singh (Supdt.) AR	for Respondent

CORAM:

Hon'ble Mrs. Archana Wadhwa, Member (Judicial)

Date of Hearing	:	13/11/2017
Date of Decision	:	13/11/2017

FINAL ORDER NO. 71437/2017........

Per: Archana Wadhwa

The issue i.e. as to whether the appellant is entitled to avail Cenvat credit of Service Tax paid by M/s R. P. Vyapar Pvt. Ltd. in respect of services provided by them for procurement of Molasses from the State Government, stands decided in the same assessees' case reported as M/s Oudh Sugar Mills Ltd. Vs Central Excise, Lucknow 2016 (43) S.T.R. 594 (Tri.-All.). By following the said decision, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated & Pronounced in Court)

Sd/-
(Archana Wadhawa)
Member(Judicial)

Lks

प्रमाणित प्रति/Certified True Copy
11/12/17
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