

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

Dated: 17/11/2017

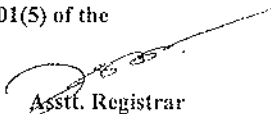
To

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**3 Advocate(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)

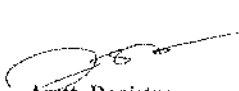
10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

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

12 The ICAI 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)
Shri Pawan Kumar Singh (Supdt.) AR

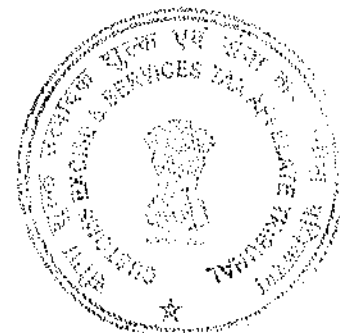
for Appellant
for Respondent

CORAM:

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

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

FINAL ORDER NO. ~~71437~~ 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 assessee's 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
राष्ट्रिय पंजीकार/Asstt. Registrar
सीमांत, उत्तरांचल एवं सेवा कर
अपील अधिवरण(C.E.S.T.A.T.)
3B, एन.जी.मार्ग, इलाहाबाद-211001
3B, M. G. MARG, ALLAHABAD-211001

