

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI

PRINCIPAL BENCH – COURT NO. I

CENTRAL SALES TAX APPEAL NO. 11 OF 2018

(Arising out of order dated 05.09.2018 passed in Appeal No. 1032/2018/Jaipur by the Rajasthan Tax Board)

M/s Devans Modern Breweries Ltd.

.....Appellant

SP 3-6, RIICO IND. Area, Kehswana, Kotputli
Jaipur

Through V.K. Dewan Son of Shri D.C. Dewan
Vice President of Company

VERSUS

1. The State of Rajasthan

Through its Principal Secretary,
Finance Department, Govt. of Rajasthan,
Jaipur

2. Union of India

Through the Secretary,
Ministry of Finance, North Block,
New Delhi

3. Rajasthan Tax Board

Ajmer
Through its Chairman/ Member

4. The Commissioner,

Commercial Tax Department,
Rajasthan, Jaipur

5. The Assistant Commissioner,

Commercial Taxes Department,
Anti Evasion,
Rajasthan Circle-III,
Jaipur

6. State of Bihar

Through the Secretary,
Ministry of Finance,
Patna, Bihar

7. Deputy Commissioner,

Commercial Taxes Department,
Patliputra Region,
Patna, State of Bihar

8. State of Jharkhand,

Through the Secretary,
Ministry of Finance,
Ranchi, Jharkhand

9. The Commissioner,
Department of Commercial Tax,
Ranchi, Jharkhand

.....Respondents

APPEARANCE:

Shri Pankaj Ghiya, Advocate for the appellant

None for the State of Rajasthan

None for the State of Jharkhand

None for the State of Bihar

CORAM: **HON'BLE MR. JUSTICE DILIP GUPTA, PRESIDENT**
HON'BLE MR. P.V. SUBBA RAO, MEMBER (TECHNICAL)

Date of Hearing/Decision: 20.12.2024

ORDERSHEET

The appeal is allowed. For order, see order of date in Central
Sales Tax Appeal No. 10 of 2018.

(JUSTICE DILIP GUPTA)
PRESIDENT

(P.V. SUBBA RAO)
MEMBER (TECHNICAL)

Shenaj