

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH**

Appeal No. ST/180 /2007 - CU[DB]

Date 03/11/2008

Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E BHOPAL

HOSHANGABAD ROAD, 48, ADMINISTRATIVE
AREA, AREA HILLS, BHOPAL (M.P.) 462011
C.C.E BHOPAL

Appellant

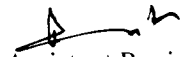
Vs
Respondent

M/S ASSISTANT DISTRICT EXCISE OFFICER,

I am directed to transmit herewith a certified copy of **Final order No. ST/319/2008**

CU[DB] dated 23.10.08

passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent

M/S ASSISTANT DISTRICT EXCISE OFFICER,

FOREIGN LIQUOR WAREHOUSE, M.P.STATE EXCISE, PADRA, REWA (M.P.)

2. Adv. / Consult

3 S.D.R

4 I.C.D.R.

5 Bar association, CESTAT, New Delhi

4/s. Deeparchi Publications, M-93, Marg, 46, Saket, New Delhi 110017

4/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New - 3

& Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

Nidheshak publications, I.P.Estate, new Delhi

Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

2 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

13 Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kuni, New Delhi - 110070

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall.Above Star India Bazar,Satellite Road,Ahmedabad-1

15 Office Copy

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL**
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi

COURT NO. II
Service Tax Appeal No. 180 of 2007

[Arising out of the Order-in-Appeal No. 88/ST/BPL/2006 dated 21/11/2006 passed by The Commissioner, Central Excise, Bhopal.]

For Approval and signature :

Hon'ble Shri S.S. Kang, Vice President

Hon'ble Shri Rakesh Kumar, Member (Technical)

1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
2. Whether it would be released under Rule 27 of :
the CESTAT (Procedure) Rules, 1982 for
publication in any authoritative report or not?
3. Whether their Lordships wish to see the fair :
copy of the order?
4. Whether order is to be circulated to the :
Department Authorities?

CCE, Bhopal

Appellant

Versus

M/s Assistant District Excise Officer

Respondent

Appearance

Shri Vinay Kumar, Authorized Representative (DR) – for the
appellant.

Shri Rohit Singh, Advocate - for the Respondent.

CORAM: Hon'ble Shri S.S. Kang, Vice President
Hon'ble Sh. Rakesh Kumar, Member (Technical)

DATE OF HEARING : 23/10/2008.

Final Order No. 57/319/08 Dated : 23/10/08

Per. S.S. Kang :-

Heard both sides. Revenue filed this appeal against the impugned order, whereby Commissioner (Appeals) after relying upon the decision of the Tribunal in the case of **State of Madhya Pradesh vs. CCE, Gwalior** reported in **2006 (4) S.T.R. 371 (Tri. – Del.)**. The *Held that* ~~Tribunal in the above-mentioned case held~~ ^{imposed} the levy of supervision charges under Section 28A of Madhya Pradesh Excise Act, 1915, ~~such levy of supervision charges~~ cannot be described as consideration for services provided for storage and warehousing. The revenue filed this appeal mainly on the ground that against the earlier Tribunal decision, appeal has been filed before the Hon'ble High Court. We find revenue ^{staying the above-mentioned judgement of the Tribunal} not produced any order stayed earlier, ^{Tribunal} therefore, in view of the earlier order passed by the ~~adjudicating authority~~, we find no merit in the appeal. The appeal is dismissed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK