

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

Appeal No. ST/177 /2007,228 /2007 - CU[DB]
ST/CO/123/07

Date 04/05/2009

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

To :
C.C.E. INDORE

MANIK BAGH PALACE, POST BOX NO. 10, INDORE
452001 (M.P.)
C.C.E. INDORE

Appellant

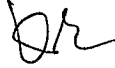
Vs

Respondent

AGRAWAL DISTILLERIES PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. ST/152-53 2009 CU[DB] dated 28.04.09

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

AGRAWAL DISTILLERIES PVT. LTD.

BARWAH, DIST. KHARGONE (M.P.)

2. Adv. / Consult Sh. KK Anand, Adv
A-5 Basement, Lajpat Nagar- III
New Delhi - 24

3 S.D.R

4 J.C.D.R.

5 Bar association. CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

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

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt.Ltd. B-XI/8183, Vasant Kunj, New Delhi - 110070

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

14 Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(Customs Appeal Branch)

18 M/S AGRAWAL DISTILLERIES PVT. LTD.
BARWAH, DISTT KHARGOAN (M.P.)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – II

**SERVICE APPEAL No. 177 & 228 of 2007
WITH C.O./123 OF 2007**

[Arising out of Order-in-Appeal No. IND-I/18/2007 dated 31.01.2007
passed by the Commissioner (Appeals), Customs & Central Excise,
Indore]

For approval and signature:

Hon'ble Dr. C. Satapathy, Member (Technical);
Hon'ble Mr. D.N. Panda, Member (Judicial)

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 Departmental authorities?	

CCE, Indore

Appellant

Vs.

M/s. Agarwal Distillers Pvt. Ltd.,
& vice versa

Respondent

Appearance:

Shri A.K. Madan, SDR for the Revenue;
Ms. Asmita Nayak, Advocate

Coram:

Hon'ble Dr. C. Satapathy, Member (Technical)
 Hon'ble Mr. D.N. Panda, Member (Judicial)

Date of hearing/decision: 28th April, 2009

FINAL ORDER NO. 57/152-153/08 dated _____

Per C. Satapathy:

• Heard both sides.

2. The issue raised in appeal filed by M/s. Agarwal Distillers is that packaging and bottling of liquor is not liable to service tax. The issue raised in the appeal filed by the department is imposition of penalty which has been dropped by the lower appellate authority. The issue of taxability in respect of packaging and bottling has been settled by the decision of the Larger Bench of the Hon'ble ^{M.P.} High Court in writ petition No. 696/2008 by order dated 20.3.2008 holding that the activity of packaging and bottling of liquor is not liable to service tax. In view of the said decision, we set aside the impugned order and allow the appeal filed by M/s. Agarwal Distillers Pvt. Ltd. and dismiss the appeal filed by the department.

(Dictated & pronounced in the Open Court.)

(C. SATAPATHY)
 MEMBER (TECHNICAL)

(D.N. PANDA)
 MEMBER (JUDICIAL)

RK