

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

Appeal No. ST/237 /2008 - CU[DB]

Date 23/12/2011

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

To :
M/S DAURALA SUGAR WORKS
DAURALA, DISTT. MEERUT (UP)
M/S DAURALA SUGAR WORKS

Appellant

Vs
Respondent

C.C.E. MEERUT I

I am directed to transmit herewith a certified copy of **Final order No.ST/651/ 2011 CU[DB]** dated 21.12.2011
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

C.C.E. MEERUT I
EXCISE CHOWK, UNIVERSITY
ROAD, MANGAL PANDEY
NAGAR, MEERUT - 250005.

2. Adv. / Consult

MR.S.C. KAMRA & CO.

B-2/210(BASEMENT), SAFDARJUNG ENCLAVE, NEW DELHI- 110029

3. C.D.R

4. Bar association. CESTAT, New Delhi

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

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

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

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

11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070

12. Office Copy

13. Guard file


Assistant Registrar
(Customs Appeal Branch)

**CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III**

ST/A No.237/2008

(Arising out of order in appeal No.237/CE/MRT.1/07 dated 28.12.07
passed by the Commissioner of Customs & Central Excise (Appeals)
Meerut)

Date of Hearing: 29.11.2011

For Approval and signature:

Hon'ble Mr D.N. Panda, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

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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?
-

M/s Daurala Sugar Works

Appellants

Vs

CCE, Meerut-I

Respondent

Appeared for the Appellant: Shri S.C. Karma, Advocate
Appeared for the Respondent: Shri R.K. Verma , SDR

Coram: **Hon'ble Mr D.N. Panda, Judicial Member**
Hon'ble Shri Mathew John, Technical Member

Final ORDER No. ST/651/11

Per D.N. Panda:

Learned Counsel submits that neither Management Consultancy nor Technical Assistance Service was provided by appellant when the office order copies at page 35 to 40 of appeal folder available does not demonstrate the same. He categorically submits that the persons who are employed, are the employees of parent company and they are on its pay roll ^{but deputed to do work in the appellant company for a short time.} There was no finding about rendering of management consultancy by the Appellant in absence of fulfillment of requirement of section 65(65) of Finance Act, 1994. The Tribunal has already decided similar issue in the case of Daurala Organics Vs CCE Meerut 2009 (14) STR 620 (Tri.-Del) in favour of the appellant.

2. Learned DR supports the order of the adjudicating authority.
3. Heard both sides and perused the record.
4. We have gone through the meaning of the term "Management Consultancy" extracted at page 8 of appeal folder which makes clear to understand that providing of enlisted service is object of the definition clause in the law. None of the authorities have looked into basic ingredients of law to come to their conclusion.

5. In absence of any finding, contrary to the claim of the appellant, it cannot be brought to charge of providing Management Consultancy Services. The appeal succeeds accordingly.

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member Technical
MPS*

(D.N. PANDA)
Member Judicial