

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

Appeal No. ST/633 /2007 - CU[DB]

Date 24/03/2011

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

M/S OASIS DISTILLERIES LTD

I am directed to transmit herewith a certified copy of **Final order No. ^{ST/104/11} 14.03.11-2011** CU[DB] dated

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 OASIS DISTILLERIES LTD
VILLAGE- BORALLI, TEHSIL-
BADNAWAR, DISTT- DHAR,
RATLAM(MP)

2. Adv. / Consult

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

9. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi - 110005

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

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

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

13. Office Copy

14. Guard file


Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
NEW DELHI
Court No.IV

ST/Appeal No.633/2007

(Arising out of order in appeal No.IND.1/147/2007 dated 8.8.2007
passed by the Commissioner of Central Excise (Appeals), Indore)

Date of Hearing: 8.3.2011

CCE, Indore

Appellants

Vs

M/s Oasis Distilleries Ltd

Respondent

Appeared for the Appellant: Shri B.L. Soni, SDR

Appeared for the Respondent: None

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

Final ORDER No S 7/104/11

Per D.N. Panda:

The learned DR says that when the Revenue has filed the appeal, they had no advantage of studying the judgment in the case of Maa Sharda Wine Traders Vs Union of India reported in 2009 (15) STR 3 (MP).

2. None is present for the respondent.
3. Since controversy raised in the appeal is settled by the Hon'ble High Court of Madhya Pradesh in the aforesaid case, we find no substance in the Revenue's appeal for which the same is dismissed.

(Order dictated and pronounced in the open Court.)

(D.N. PANDA)
Member (Judicial)

(MATHEW JOHN)
Technical Member

MPS*