

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

Appeal No. ST/440 /2008,485 /2008-487 /2008,515 /2008-519 /2008,-
CU[DB]

Date 23/09/2011

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

To :
M/S JAGRAON CO-OPERATIVE SUGAR MILLS LTD.

JAGRAON, PUNJAB.

M/S JAGRAON CO-OPERATIVE SUGAR MILLS LTD.

Appellant

Vs
Respondent

C.C.E. LUDHIANA

(ST/492-500/2011)

I am directed to transmit herewith a certified copy of **Final order No. ST/492-500/2011** 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

C.C.E. LUDHIANA

CENTRAL EXCISE HOUSE, 'F'

BLOCK, RISHI NAGAR,

LUDHIANA 141001 (PUNJAB)

2. Adv. / Consult

MR.G.S.BHANGOO

H.NO. 5, SECTOR-10A, CHANDIGARH.

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)

M/S ZIRA CO-OPERATIVE SUGAR MILLS LTD. - 57/
ZIRA, PUNJAB

M/S FARIDKOT CO-OP. SUGAR MILLS LTD.
FARIDKOT (PUNJAB) PUNJAB.

M/S MORINDA CO-OPERATIVE SUGAR MILLS LTD. - 57/515/08
MORINDA, DISTT. ROPAR. (PB)

MORINDA CO-OPERATIVE SUGAR MILLS LTD.
MORINDA, PUNJAB.

M/S FARIDKOT CO-OPERATIVE SUGAR MILLS LTD. - 57/517/08
FARIDKOT, PUNJAB. 57/487/08

M/S FAZILKA CO-OPERATIVE SUGAR MILLS LTD.
FAZILKA, PUNJAB.

M/S ZIRA CO-OP. SUGAR MILLS - 57/516/08
ZIRA (PUNJAB) PUNJAB. 57/485/08

M/S FAZILKA CO-OP. SUGAR MILLS - 57/518/08
FAZILKA (PUNJAB) PUNJAB. 57/486/08

M/S JAGRAON CO-OPERATIVE SUGAR MILLS LTD.
JAGRAON, DISTT. LUDHIANA.

M/S THE BUDHEWAL CO-OPERATIVE SUGAR MILLS LTD. - 57/519/08
Budhewal, (PB)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision: 13.09.2011

For approval and signature:

Hon'ble Ms. Archana Wadhwa, Member (Judicial)
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 should 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?	

Service Tax Appeal No. 440 of 2008

[Arising out of common Order-in-appeal No. 72-77/CE/Ldh2008 dated 31.03.2008 passed by the Commissioner (Appeals) Central Excise & Service Tax, Chandigarh].

M/s Jagran Co-op. Sugar Mills Limited

Appellant

Vs.

CCE, Ludhiana

Respondent

AND

Service Tax Appeal No. 515 of 2008

M/s Morinda Co-op. Sugar Mills Limited

Appellant

Vs.

CCE, Ludhiana

Respondent

AND

Service Tax Appeal No. 516 of 2008

M/s Zira Co-op. Sugar Mills Limited

Appellant

Vs.

CCE, Ludhiana

Respondent

AND

Service Tax Appeal No. 517 of 2008

M/s Faridkot Co-op. Sugar Mills Limited

Appellant

Vs.

CCE, Ludhiana

Respondent

AND

Service Tax Appeal No. 518 of 2008

M/s Fazilka Co-op. Sugar Mills Limited

Appellant

Vs.

CCE, Ludhiana

Respondent

AND

Service Tax Appeal No. 519 of 2008

M/s The Budhewal Co-op. Sugar Mills Limited

Appellant

Vs.

CCE, Ludhiana

Respondent

Appearance:

Rep. by Sh. Vikrant Kackria, Advocate for the appellants.

Rep. by Sh. Sonal Bajaj, SDR for the respondent.

AND

Service Tax Appeal No. 485 of 2008

CCE, Ludhiana

Appellant

Vs.

M/s Zira Co-op. Sugar Mills Limited

Respondent

AND

Service Tax Appeal No. 486 of 2008

CCE, Ludhiana

Appellant

Vs.

M/s Fazilka Co-op. Sugar Mills Limited

Respondent

AND

Service Tax Appeal No. 487 of 2008

CCE, Ludhiana

Appellant

Vs.

M/s Faridkot Co-op. Sugar Mills Limited

Respondent

Appearance:

Rep. by Sh. Sonal Bajaj, SDR for the appellants.

Rep. by for the respondent.

Coram: Hon'ble Ms. Archana Wadhwa, Member (Judicial)
Hon'ble Sh. Rakesh Kumar, Member (Technical)

Final Order No. ST/492 to 500/11

Per: Shri Rakesh Kumar:

The common issue involved in all these appeals as to whether maintaining the stock of a specified quantity of free sale for a specified period by the sugar mills as per the direction of the Ministry of Consumer Affairs, Government of India, the expenses for which are reimbursed by the Government amounts to providing 'Storage and Warehousing Service' as defined under Section 65 (105) (aaz) read with Section 65(102) of the

Finance Act, 1994 and the entire subsidy amount received by the Sugar Mill would attract service tax under Section 66 of the Finance Act.

2. We have heard both the sides. The issue involved in all these cases stand~~d~~ decided by the Division Bench of the Tribunal in the case of **Nawanshahr Co-op. Sugar Mills vs. CCE, Jalandhar/ Chandigarh** reported in 2008 (12) STR 176 (Tri. Del.). In view of this, Appeal Nos. ST/440/2008 & Appeal No. ST/515-519/2008 filed by the appellants are allowed, ^{and} Appeal Nos. ST/485-487/2008 filed by the department are hereby dismissed.

(Operative portion of the order already pronounced in the Court)

[~~Archana~~ Wadhwa]
Member (Judicial)

[Rakesh Kumar]
Member [Technical]

/Pant/