

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

Appeal No. ST/546 /2008-547 /2008 - CU[DB]

Date 19/01/2012

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

To :
C.C.E. LUDHIANA
CENTRAL EXCISE HOUSE, 'F' BLOCK,
RISHI NAGAR, LUDHIANA 141001 (PUNJAB)
C.C.E. LUDHIANA

Appellant

Vs
Respondent

M/S MORINDA CO-OPERATIVE SUGAR MILLS LTD.

I am directed to transmit herewith a certified copy of **Final order No.ST/A/53-54/ 2012 CU[DB]** dated 18.01.2012

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 MORINDA CO-OPERATIVE SUGAR MILLS LTD.
MORINDA,DISTT. ROPAR.(PUNJAB)

2. Adv. / Consult MR. G.S. BHANGOO,
H.NO.5, SECTOR-10-A,
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-3

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 (Haryana)

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

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

Assistant Registrar
(Customs Appeal Branch)

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

Date of hearing/decision 10.01.2012

Service Tax Appeal No. 546 of 2008

(Arising out of order in appeal No. 72-77/CE/LDH/2008 dt. 31.3.2008 passed by the Commissioner (Appeals) Central Excise, Chandigarh).

CCE, Ludhiana

Appellant

Vs.

M/s Morinda Co-Operative Sugar Mills

Respondent

AND

Service Tax Appeal No. 547 of 2008

(Arising out of order in appeal No. 72-77/CE/LDH/2008 dt. 31.3.2008 passed by the Commissioner (Appeals) Central Excise, Chandigarh).

CCE, Ludhiana

Appellant

Vs.

M/s Jagran Co-operative Sugar Mills Ltd.

Respondent

Appearance: Rep. by Sh. K.K. Jaiswal, DR for the appellants.
Rep. by Sh. Vikrant Kackaria, Advocate for the respondent.

**Coram: Hon'ble Sh. D.N. Panda, Judicial Member
Hon'ble Sh. Rakesh Kumar, Technical Member**

Final ORDER NO. ST/A/53-54/12-Cus

Per: Shri D. N. Panda:

Preliminarily, Id.Counsel for the respondent says that the issue which is subject matter of bunch of appeals in the final order No. ST/492 to 500/11 decided on 13.09.2011 is also involved in the present appeal of the Revenue.

Looking to the facts of the issue, we have no difference to the order passed by the co-ordinate bench, [REDACTED] Consequently revenue's appeal is dismissed.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant