

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

Appeal No. ST/574 /2008 - CU[DB]

Date 19/01/2012

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

To : M/S DAURALA FOODS & BEVERAGES PVT. LTD.
SARDHANA ROAD DAURALA,
DISTT- MEERUT.

M/S DAURALA FOODS & BEVERAGES PVT. LTD.

Appellant

C.C.E. MEERUT I

Vs
Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/61/ 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

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- 110 029

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

Assistant Registrar
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

West Block No.2, R.K.Puram, New Delhi

COURT-II

Date of hearing/decision: 11.1.2012

Service Tax Appeal No.574 of 2008

Arising out of the order in appeal No.109-CE/MRT-I/2008 dated 22.5.2008 passed by the Commissioner (Appeals I), Customs & Central Excise, Meerut.

Daurala Foods & Beverages Pvt. Ltd. .. Appellants

Vs.

C.C.E., Meerut I Respondent

Appearance:

Shri S.C. Kamra, Advocate for the appellants
Shri Amrish Jain, A.R. for the respondent

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

Final Oral Order No. ST/A/61/12-Cus.

Per Mr. D.N. Panda:

Shri S.C. Kamra, learned Counsel submits that self-same appellant has already succeeded in the appeal of its group concern's case reported in 2009 (14) STR 620 (Tri-Del.) and also Final Order No.ST/65/11 dated 29.11.2011 in Appeal No.ST/A/237/2008. Therefore, the service which was never been a management consultancy when staff are deputed to sister unit, that cannot be held to be so in the present appeal.

2. Following the rule of consistency, this appeal is allowed finding no further evidence contrary to the earlier judgment of the

Tribunal.

3. In the result, the appeal is allowed.

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

scd/