

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

Appeal No. ST/649 /2008 - CU[DB]

Date 19/01/2012

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

To :
C.C.E. MEERUT I

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

Appellant

Vs
Respondent

M/S SHRI PURSHOTTAM LAL,

I am directed to transmit herewith a certified copy of **Final order No.ST/A/65/ 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 SHRI PURSHOTTAM LAL,
VILL. TAKRATH, P.O.BLACHAR,
DISTT.NAWANSHAHAHAR (PB)

2. Adv. / Consult

MR.AALOK ARORA,ADV

82-MISSION COMPOUND,
SAHARANPUR (U.P.)

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)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

DATE OF HEARING : 12/01/12.
Service Tax Appeal No. 649 of 2008

CCE, Meerut – I

Appellant

Versus

Shri Purshottam Lal

Respondent

Appearance

Shri R.K. Gupta, Authorized Representative (SDR) – for the appellant.

Shri Alok Arora, Advocate – for the Respondent.

CORAM: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Rakesh Kumar, Technical Member

Final Order No. ST/A/65/12-4 Dated : 12.1.12

ORDER

Per. D.N. Panda :-

Page 4 of the Appellate order indicates that the consideration received by the respondent was in respect of loading and unloading of sugar from one place to another within the factory and allied activities relating to the said principal activity. Once such a facts comes out from the Appellate order, the respondent is covered by the decision of **CCE, Ranchi vs. Modi Construction Company** reported in **2011 (23) S.T.R. 6 (Jhar.)**. In the result, Revenue appeal is dismissed.

(Dictated and pronounced in open court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

PK