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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066

CUSTOMS APPEAL BRANCH

Appeal No. ST/763 /2008-764 /2008 - CU[DB] Date **18/06/2012**

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

M/S FARIDKOT CO-OPERATIVE SUGAR MILLS LTD Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/470-471 2012 CU[DB]** dated 11/06/2012 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 FARIDKOT CO-OPERATIVE SUGAR MILLS LTD
FARIDKOT.

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 Publictions 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

M/S ZIRA CO-OPERATIVE SUGAR MILLS LTD
ZIRA DISTT- FIROZPUR

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III

ST/Appeal Nos. 763-764/2008

(Arising out of order in appeal No.228-229/CE/Ldh/08 dated 8.8.08 passed by the Commissioner of Customs & Central Excise,Chandigarh)

Date of Hearing: 11.6.2012

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

1.	Whether Press Reporters may be allowed to see The order for publication as per Rule 27 of the CESTAT(Procedure) Rules, 1982?	No
2.	Whether it would be released under Rule 27 of the CESTAT (Procedure) rules, 1982 for publication in any authoritative report or not?	No
3.	Whether their lordships wish to see the fair copy of the order?	Seen
4.	Whether order is to be circulated to the Department Authorities?	Yes

CCE, Ludhiana — Appellant

Vs

M/s Faridkot Cooperative Sugar Mills Ltd
M/s Zira Cooperative Sugar Mills Ltd — Respondent

Appeared for the Appellant: Shri B.L. Soni, DR
Appeared for the Respondent: None

Coram: **Hon'ble Mrs. Archana Wadhwa, Member(Judicial)**
Hon'ble Shri Mathew John, Member (Technical)

Final ORDER No. ST(A) 470 - 471/12-Cus.

Per Archana Wadhwa:

Both the appeals filed by the Revenue are being disposed of by this common order as they arise from the same impugned order vide which the Commissioner has set aside the penalties on the respondents imposed under Section 78 of the Finance Act.

2. The Commissioner (Appeals) has observed that the issue is no more res integra and stands settled by the Tribunal's decision in the case of Nawanshahr Cooperative Sugar Mills Vs. CCE Jalandhar 2008 (12) STR 176 in their judgement dated 20.6.2008

3. Revenue in their appeal memo is not disputing the applicability of the above relied upon decision of the Tribunal but he contended that the ~~stay~~ said order has not been accepted by the Department and appeals have been filed before the Punjab & Haryana High Court. In as much as there is no stay of the order of the Tribunal's order by the Hon'ble High Court and the issue stands decided, we find no reason to interfere with the impugned order of the Commissioner (Appeals). Accordingly, both the appeals filed by Revenue are rejected

(Order dictated and pronounced in the open Court.)

(MATHEW JOHN)
Member (Technical)
MPS*

(ARCHANA WADHWA)
Member (Judicial)