

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

Dated: 20/12/2012

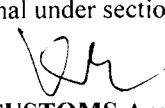
To

Appellant as per address in table below

Respondent as per address in table below

**Final Order No. ST/A/744/2012-CU[DB], Stay/MISC Order No. ST/SO/1341/2012 and
dated 13/12/2012**

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.


Asstt. Registrar(CUSTOMS Appeal Branch)

Application	Appeal	Name and Address of Appellant
1	ST/Stay/364/2012 ST/165/2012	SHRAVASTI KISAN SAHKARI CHINI MILLS LTD. NANPARA, DISTT. BAHRAICH (U.P.)

	Name and Address of Respondent
2	C.C.E Allahabad 38,M.G.Marg, civil Lines, Allahabad

Copy To

3 Advocate(s) / Consultant(s):

**Vikrant Kackria
509, Sec-7,
Panchkula,
Haryana**

4 Bar Association, CESTAT, Delhi

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, 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, Satellite Road, Ahmedabad-15

10 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

11 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

12 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

13 C.D.R. 14 Office Copy 15 Guard File


Asstt. Registrar(CUSTOMS Appeal Branch)

**CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM,
NEW DELHI-110066**

COURT NO. II

**St/Stay/364/2012 in
Service Tax appeal No. 165/2012-CU [DB]**

[Arising out of Order-in-Appeal No. 154/ST/ALLD/2011 dated 31.10.2011 passed by the Commissioner (Appeals), Central Excise & Service Tax, Allahabad]

Date of Hearing/decision: 13th December, 2012

M/s. Shrivasti Kisan Sahakari –
Chini Mills Limited,

Appellant

Vs.

CCE, Allahabad

Respondent

Present for the Assessee : Shri Vikrant Kakaria, Advocate
Present for the Respondent : Shri N. Pathak, D.R.

**Coram: Hon'ble Shri D.N. Panda, Judicial Member
Hon'ble Shri Sahab Singh, Technical Member**

FINAL ORDER NO. ST/A/744/12-CU.

Stay order No ST/A/1341/12-CU.

Per D.N. Panda:

Shri Kakaria, learned Counsel mentions that in similar situation of taxability of goods transport service the Bench vide detailed Final Order No. ST/A/240-243/12-CU dated 8.2.2012 in appeal case No. ST/1275 to 1276/2011 has remanded the matter for re-adjudication applying certain tests prescribed therein. In view of such detailed order, let this appeal also go

back to the concerned Adjudicating Authority *for readjudication following the direction therein.*
2. Revenue agrees to the proposal.

3. Therefore, dispensing with requirement of pre-deposit appeal is remanded to the adjudicating authority. Accordingly, both stay application and appeal are disposed with the direction to carry out re-adjudication following due ~~course~~^{process} of justice applying tests laid down and guidelines prescribed by the Tribunal in above cited decision.

4. In the result, both stay application and appeal are disposed.

(Dictated & pronounced in the Open Court)

(D.N. PANDA)
JUDICIAL MEMBER

(SAHAB SINGH)
TECHNICAL MEMBER

RK