

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
WEST ZONAL BENCH AT AHMEDABAD**

REGIONAL BENCH – COURT NO. 02

Service Tax Appeal No. 10363 of 2016-DB

[Arising Out Of OIO-AHM-STX-003-ADC-18-14-15 Dated- 19/11/2015 Passed By Commissioner of Central Excise-AHMEDABAD-III]

Gspc Lng Ltd

B-103, 1st Floor, It Tower-2,
Infocity, Near Indroda Circle,
GANDHINAGAR,
GUJARAT

.....Appellant

VERSUS

C.C.E. & S.T.-Ahmedabad-iii

Custom House... 2nd Floor,
Opp. Old Gujarat High Court, Navrangpura,
Ahmedabad, Gujarat-380009

.....Respondent

APPEARANCE:

Shri. Kumar Parekh, Chartered Accountant for the Appellant
Shri. A R Kanani, Superintendent (AR) for the Appellant

**CORAM: HON'BLE MEMBER (JUDICIAL), MR. SOMESH ARORA
 HON'BLE MEMBER (TECHNICAL), MR. C.L. MAHAR**

FINAL ORDER NO. A / 12392 /2023

DATE OF HEARING:30.10.2023

DATE OF DECISION:30.10.2023

SOMESH ARORA

Learned Advocate appearing for the party states that appellant is a public sector undertaking and further states that during investigation on being pointed out about the service tax liability on TDS aspect, the duty which was earlier not discharged by them, they paid the duty as well as interest on the same. He is at this stage, therefore, only disputing levy of penalty having established bonafides of appellants by paying duty as was

required to be done by the department as well as by discharging interest liability.

2. Learned AR agrees that the duty and interest was duly discharged and penalty can be dealt with in accordance with law. On the basis of concession having been made by appellants by not pressing on merits by the advocate, we agree with submission that penalty at this stage cannot be levied. Since party has established its bonafides under Section 80 of the Finance Act, 1944 and have duly paid duty as well as interest. Further, we also find that all transactions were no record and the appellant appears to be not having much of incentive to evade duty being a public sector undertaking Accordingly, we are waiving all the penalties. Appeal is allowed to that extent.

3. Appeal is allowed accordingly.

(Dictated and pronounced in the open Court)

(SOMESH ARORA)
MEMBER (JUDICIAL)

(C.L.MAHAR)
MEMBER (TECHNICAL)

Prachi