

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE  
TRIBUNAL  
REGIONAL BENCH : ALLAHABAD  
COURT No. I**

**APPEAL No.ST/460/2012-ST[DB}**

(Arising out of Order-in-Original No.27/COMMR./LKO/ST/2011-12 dated 06/01/2012 passed by Commissioner, Central Excise & Service Tax, Lucknow)

**Shri Araman Khan**

**Appellant**

Vs.

**Commissioner, Central Excise & Service Tax, Lucknow      Respondent**

Appearance:

Request for Adjournment

Shri Rajeev Ranajan, Additional Commissioner (AR),

for Appellant

for Respondent

**CORAM:**

**Hon'ble Mrs. Archana Wadhwa, Member (Judicial)**

**Hon'ble Mr. Anil G. Shakkarwar, Member (Technical)**

Date of Hearing      :      09/08/2018

Date of Decision    :      09/08/2018

FINAL ORDER NO.71965/2018

**Per: Anil G. Shakkarwar**

The present appeal is arising out of Order-in-Original No.27/COMMR./LKO/ST/2011-12 dated 06/01/2012 passed by Commissioner, Central Excise & Service Tax, Lucknow.

2. After rejecting the request for adjournment, we have taken up the appeal for disposal.

3. The appellant was imposed with a personal penalty through impugned Order-In-Original, therefore, the appellant is before this Tribunal.

4. We have heard Learned A.R. and noted that the impugned order had already been set aside through Final Order No.71780-71782/2018 dated 27.07.2018 by this Tribunal by setting aside the demand of Service Tax against the main assessee who was service provider. Since, the confirmation of demand is set aside the penalty against the appellant is not sustainable. We, therefore, set aside the penalty imposed on the appellant and allow the appeal.

(Dictated & Pronounced in Court)

Sd/-  
**(Anil G. Shakkarwar)**  
**Member (Technical)**

Sd/-  
**(Archana Wadhwa)**  
**Member (Judicial)**

*Nihal*