CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No. 70797 of 2018-ST[SM]

(Arising out of Order-in-Appeal No. 94/NOI/SVTAX/000/APPL-I/16 dated 16/10/2016 passed by Commissioner of Central Goods & Service Tax (Appeals), Noida)

M/s Kenda Farben India Pvt. Ltd. **.....Appellant**

(C-21, Phase II, Noida)

VERSUS

Commissioner of Central Goods & Service Tax,

(Noida-I) **....Respondent**

APPEARANCE:

Shri R. Krishnan, Advocate for the Appellant
Shri Pawan Kumar Singh, Superintendent Authorised Representative for the Respondent

CORAM:

HON'BLE MR. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO.- 70798 / 2019

Date of Hearing : 18/04/2019
Date of Decision : 18/04/2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by Shri R. Krishnan learned Advocate for the appellant & Shri Pawan Kumar Singh learned Superintendent A.R. for the revenue, I note that in the present appeal issue is related to a challan dated 30.04.2013 having details of service tax deposited to the tune of Rs.81,600/-. The contention of the appellant is that the said challan was admitted by the lower authorities as a genuine challan but they have refused to accept it against the payment of service tax for the year 2012-13 and held that appellant was required to pay service tax amounting to Rs.80,420/- for the year 2012-13.

2. I note that basic service tax of Rs.81,600/- was paid by appellant through said challan dated 30.04.2013 and such payment has not been disputed by revenue. Further, lower authorities have confirmed the demand of service tax of Rs.80,420/- for the financial year 2012-13. I hold that the said challan is sufficient to adjust the confirmed duty due of Rs.80,420/- with interest due thereon. Since the payment of service tax before the issue of show cause notice, there is no question of imposition of penalties. Further, I reduce the penalty imposed under Section 77 from Rs.10,000/- to Rs.2,000/-.

3. In above terms, appeal is allowed.

(Dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

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