

**CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD**

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No.70176 of 2015

(Arising out of Order-in-Appeal No.MRT/EXCUS/000/61/Appeals-I/2015-16 dated 30/04/2015 passed by Commissioner (Appeals-I), Central Excise, Meerut)

Tanya Automobiles Pvt. Ltd.

.....Appellant

6th K.M Stone Meerut Road,
Muzaffarnagar

VERSUS

Commissioner of Central Excise & Service Tax,

.....Respondent

Mangal Pandey Nagar
Meerut

APPEARANCE:

Absent for Appellant
Shri Sandeep Kumar Singh, Authorized Representative for Respondent

CORAM :

Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)

DATE OF HEARING : 28 June, 2019
DATE OF DECISION : 28 June, 2019

FINAL ORDER NO. **71283 / 2019**

ARCHANA WADHWA

Nobody appeared. Accordingly, heard learned AR and have gone through the impugned order. As per facts on record the appellant is an Authorized Service Station and was so registered with the Department. It was found that they were receiving commission from M/s Maruti Udyog Ltd. for the free services to be carried out by the said authorized service station. By treating the same as falling under

'Business Auxiliary Service', proceedings were initiated against them by way of show cause notice dated 28 September, 2012 raising demand of Rs.27,606/- (Rupees twenty seven thousand six hundred and six only) for the period 2007-08 and 2008-09 (up to September 2008). The said show cause notice resulted in passing of an order by the Original Adjudicating Authority and upheld by Commissioner (Appeals). Hence the present appeal.

2. Apart from the merits of the case, I find that the demand stands raised by invoking the longer period of limitation. Revenue has produced no evidence to show that there was any suppression or misstatement on the part of the appellant with an intent to evade payment of duty so as to justifiably invoke the longer period of limitation. As such on this short ground itself, I set aside the impugned order and allow the appeal with consequential relief to the appellant.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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