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

REGIONAL BENCH – COURT NO.I

**Service Tax Appeal No.70330 of 2019**

(Arising out of Order-in-Appeal No.01/ST/Alld/2019 dated 18/01/2019 passed by Commissioner (Appeals), CGST & Central Excise, Allahabad)

**M/s Indocoat Shoe Components Limited,** **.....Appellant**

31, Factory Area, Fazal Ganj Kanpur,

208012 (U.P.)

*VERSUS*

**Commissioner (Audit), CGST & Service Tax, Kanpur**

**.....Respondent**

117/7, Sarvodaya Nagar, Kanpur-208005

**APPEARANCE:**

Shri Ashish Kumar Shukla, Advocate for Appellant
Shri Santosh Kumar Agarwal, Authorized Representative for Respondent

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

**FINAL ORDER NO.71529 / 2019**

DATE OF HEARING : 07 August, 2019
DATE OF DECISION : 07 August, 2019

**ARCHANA WADHWA**

The challenge in the present appeal is to penalty of Rs.1,40,000/- imposed in terms of Section 70 of the Finance Act, 1994 read with Rule 7C of the Service Tax Rules for late filing of Service Tax Returns.

2. It is an accepted fact that the appellant was registered as 'Input Service Distributor' and was not required to pay any service tax. As such it is their contention that inasmuch

as the service tax payable by them was nil, the late filing of return would not call for any imposition of penalty upon them. For the above proposition, they have relied upon Tribunal decision in the case of Amrapali Barter Pvt. Ltd. V/s Commissioner of Service Tax, Kolkata reported as 2013 (32) S.T.R. 456 (Tri.-Kolkata).

3. It stands held in the above decision that in the light of Boards Circular No.97/8/2007-S.T. dated 23 August, 2007, the provisions of Rule 7C of Service Tax Rules, 1994 would not get attracted in case the returns are required to be filed as nil. By following the said decision, 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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