CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH – COURT NO.I

Service Tax Appeal No. 70641 of 2017

(Arising out of Order-in-Original No.KNP/EXCUS/000/COM/002/2017-18 dated 24/05/2017 passed by Commissioner, Central Excise & Service Tax, Kanpur)

Commissioner, CGST, Central Excise
& Service Tax, Kanpur **.....Appellant**
(117/7, Sarvodaya Nagar, Kanpur-208005)

VERSUS

M/s Singh Square Infra Pvt. Ltd. **.....Respondent**
(Plot No. 53-55, 2nd Floor,
Singh Engineering Campus, 84/54, Anwarganj, Kanpur)

APPEARANCE:

Shri Shiv Pratap Singh, Authorized Representative for Appellant
Absent of Call for Respondent

CORAM :
Hon'ble Mrs. ARCHANA WADHWA, MEMBER (JUDICIAL)
Hon'ble Mr. ANIL G. SHAKKARWAR, MEMBER (TECHNICAL)

FINAL ORDER NO. 71687 / 2019

DATE OF HEARING: 02 September, 2019
DATE OF DECISION: 02 September, 2019

PER : ANIL G. SHAKKARWAR

The present appeal is filed by Revenue to challenge that part of the impugned order through which learned Original Authority has imposed penalty under Section 78 of the Finance Act, 1994 to the extent of 50% of the Service Tax confirmed against the appellant. The respondent is absent on call and we have sought report from the Registry which stated that respondents has not filed any appeal in the present matter. Accordingly, we have heard learned A.R. and perused the record.

2. On perusal of record, we note that learned Commissioner has given a finding in the impugned order stating that provisions of Section 78 of the Finance Act, 1994 during the relevant period of the present show cause notice i.e. 2013-14 to 2015-16, provided for imposition of 50% of the penalty on the confirmed service tax if the transactions are reflected in the specified records of the appellant. The learned Commissioner has also given a specific finding that show cause notice has alleged evasion on the basis of books of account maintained by the respondent and have no where specified the basis on which demand was raised were other than transactions reflected in the specified records maintained by the respondent. We do not, therefore, find any merit in the appeal filed by the Revenue. Therefore, appeal filed by the Revenue is dismissed.

(Dictated and Pronounced in open Court)

Sd/-
(Archana Wadhwa)
Member (Judicial)

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

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