CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
ALLAHABAD

REGIONAL BENCH - COURT No. I

Service Tax Appeal No.70566 of 2018-[SM]

(Arising out of Order-in-Appeal No.85/ST/Alld/2018 dated 15/02/2018 passed by Commissioner (Appeals) CGST & Service Tax, Allahabad)

M/s S.J. Electronics, **.....Appellant**

(48/60, M.G. Marg, George Town, Allahabad)

VERSUS

Commissioner of Central Excise, Allahabad **....Respondent**

(Civil Lines, Allahabad)

APPEARANCE:

Shri Subedar Singh, Representative for the Appellant

Shri Rajeev Ranjan, Addition Commissioner, Authorised Representative for the Respondent

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

FINAL ORDER NO- 71780 / 2019

DATE OF HEARING : 25 September, 2019
DATE OF DECISION : 25 September, 2019

PER: ANIL G. SHAKKARWAR

After hearing both the sides duly represented by Shri Subedar Singh, learned representative appearing on behalf of appellant and Shri Rajeev Ranjan learned Authorised Representative appearing on behalf of revenue, I note that the appellant has deposited the entire service tax liability confirmed along with the interest due thereon. I also note that the learned Commissioner (Appeals) has set aside the penalty imposed on the appellant under Section 76 of the Finance Act, 1994.

2. The prayer of the appellant is in respect of other penalties including the penalty imposed under Section 78 of Finance Act, 1994. The appellant had prayed for waiver of said penalty imposed under the provisions of Section 80 of Finance Act, 1994, which was not considered by learned Commissioner (Appeals). Taking into consideration the fact that the appellant was a proprietary concern and was providing 'Repair and Maintenance Service' and was new to regime of service tax under the provisions of Section 80 of Finance Act, 1994, I set aside all the penalties imposed upon the appellant and allow the appeal.

(Dictated and pronounced in open court)

(Anil G. Shakkarwar)
Member (Technical)

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