FAX : 0532-2400149 REGISTERED / AD

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
38,MG Marg Civil Lines,Old Red Building,Allahabad-211001
Regional Branch, Allahabad

Dated: 30/01/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70266/2018-SM[BR] dated 22/01/2018

I am directed to transmit herewith a certified copy of order passed by the Tribunal under section 01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.

Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70715/2016	**Vijay Associates** 121/636 Shankar Singh Market,shastri Nagar KANPUR UP
		Name and Address of Respondent
2		C.C.E. & S.T.-Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH-208005

Copy To

3Advocate(s) / Consultant(s):

Dharmendra Srivastava & Associates, C.A
13/392(I) CIVIL LINES,
KANPUR,
UTTAR PRADESH

4 Bar Association, CESTAT, Allahabad

5 Director Publications, Customs, Excise. I.P. Estate, Delhi

6 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3

7 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17

8 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005

9 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)

10 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070

11 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad – 38

12 The ICFAI society, 52, Nagarjuna Hill,Punjagutta Hyderabad.-500082

13 M/S Knowledge Processing Pvt. ltd.(taxmanagementindia.com),FF-19,1st Floor,Cross River Mall,CBD Ground,Near Karkardooma Court,Delhi-110032

14 C.D.R. 15 Office Copy 16 Second Folder Copy 17 Guard File

Asstt. Registrar

IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
REGIONAL BENCH : ALLAHABAD
COURT No. I

APPEAL No. ST/70715/2016-ST[SM]

(Arising out of Order-in-Appeal No. 11/ST/Appeal/KNP/2016 dated 29/03/2016 passed by Commissioner (Appeals), Customs, Central Excise & Service Tax, Kanpur)

Shri Vijay Associates — **Appellant**

Vs.

Commissioner of Central Excise & Service Tax, Kanpur — **Respondent**

Appearance:

Shri Dharmendra Srivastava (CA) — for Appellant
Shri Sandeep Kumar Singh (Dy. Commr.) AR — for Respondent

CORAM:

Hon'ble Mr. Anil Choudhary, Member (Judicial)

Date of Hearing : 21/12/2017
Date of Decision : 21/12/2017

FINAL ORDER NO- 70266/2018

Per: Anil Choudhary

The issue in this appeal is whether penalty under Section 78, and vide Section 77 (For not taking Registration) have been rightly imposed on the appellant - assessee.

2. The brief facts are that the appellant is a proprietorship concern of Mr. Pankaj Singh engaged in providing 'Recovery Agent Services' to ICICI Bank Ltd. The Recovery Agent Service was introduced in the Finance Act, 1994, in the year 2006. The appellant had not taken any registration nor was making any compliances. Information was gathered by Revenue from

ICICI Bank Ltd., as regards service being received and payment is being made to them – Recovery Agents and accordingly ICICI Bank provided to Revenue list of recovery agents, alongwith details of payments/commission paid to them by the Bank vide letter dated 7th June 2011. From perusal of the information provided by the Bank, it revealed, among other persons, this appellant had also received payments/commission from the Bank for providing of Recovery Agent Service, during the period 2006-07 to 2009-10. Further, vide letter dated 12th July 2011, the ICICI Bank, provided the details of commission paid to the appellant during the said period which are as under: –

Financial Year	Payment/Commission Received by the party (in Rs.)
2006-07	5,15,677/-
2007-08	2,31,730/-
2008-09	10,29,319/-
2009-10	7,03,464/-
2010-11	3,65,515/-

3. Inquiry letter was issued to the appellant by Revenue seeking details of compliances made by them if any. In response, the appellant informed that they do not prepare the balance sheet, they do not raise bills/invoices, they are not registered with service tax, they have not filed any ST-3 Return and they also informed that they neither collected nor deposited service tax. Further in response to summons the proprietor Mr. Pankaj Singh appeared and tendered his statement on 23rd September 2011, wherein he stated, he