

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: 21/03/2018

To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/70564/2018-SM[BR] dated 12/03/2018

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/70855/2016	Aakay Associates 0-4, Birla Market, Renukoot SONEBHADRA UP 231217
		Name and Address of Respondent
2		C.C. & C.E. & S.T.-Allahabad 38...M G MARG...CIVIL LINES, ALLAHABAD, UTTAR PRADESH-211001

Copy To

- 3 Bar Association, CESTAT, Allahabad
- 4 Director Publications, Customs, Excise, I.P. Estate, Delhi
- 5 M/s Centax Publications Pvt. Ltd., 1512-B, Bhishm Pitamah Marg, Opp ICICI Bank of Defence Colony New Delhi-3
- 6 Company Law Institute of India Pvt. Ltd., No.2 (old no.36), Vaithyaram Street, T. Nagar, Chennai-17
- 7 Taxmann Allied Service Pvt. Ltd., 59/32, New Rohtak Road, New Delhi-110005
- 8 LAWCRUX Advisors Pvt. Ltd., LAW House, 1-8, Sector-10, Faridabad 121003 (Haryana)
- 9 TaxIndiaOnline.com Pvt. Ltd., 2nd Floor, Vasant Arcade, Vasant Kunj, New Delhi - 110070
- 10 Mark Professional Services Pvt. Ltd., 108, Everest Block, Aditya Enclave, Hyderabad - 38
- 11 The ICFAI society, 52, Nagarjuna Hill, Punjagutta Hyderabad.-500082
- 12 M/S Knowledge Processing Pvt. Ltd.(taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032
- 13 C.D.R.
- 14 Office Copy
- 15 Second Folder Copy
- 16 Guard File

Asstt. Registrar

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

APPEAL No. ST/70855/2016-ST[SM]

(Arising out of Order-in-Appeal No. 244/ST/Alld./2015 dated 15/02/2016
passed by Commissioner of Customs, Central Excise & Service Tax
(Appeals), Allahabad)

M/s Aakay Associates

Appellant

Vs.

**Commissioner of Central Excise & Service Tax,
Allahabad**

Respondent

Appearance:

Absent on Call,

Shri Gyanendra Kumar Tripathi, Assistant Commissioner (AR),

for Appellant

for Respondent

CORAM:

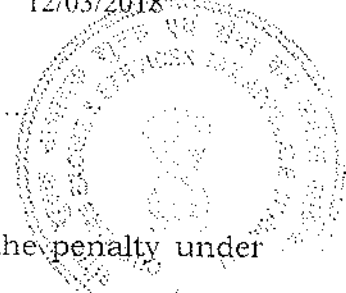
Hon'ble Mr. Anil Choudhary, Member (Judicial)



Date of Hearing & Date of Decision : 12/03/2018

FINAL ORDER NO. 70564/2018

Per: Anil Choudhary



The issue in this appeal is, whether the penalty under
Section 78 of the Finance Act, 1994, is leviable or not.

2. A Show Cause Notice was issued to the appellant dated
16th April, 2012, for the period 2010-11, proposing to demand
Service Tax short paid amounting to Rs.5,52,005/-.

3. In the course of adjudication, the appellants appeared
and explained that there is no case of short payment of
Service Tax and as per the Books of Accounts & the Service
Tax Returns filed by the appellants. Thus, the total liability

comes to Rs.4,82,698/- which have been deposited alongwith applicable interest. The Additional Commissioner called for report from the Jurisdictional Officer and as per the report, quoted in the Order-in-Original, no liability of the appellant was found as short paid. Rs.4,82,698/-, was reported to have been paid alongwith applicable interest. Further, the report states of the Challans submitted by the appellants have been verified and found in order.

4. Heard the Id. A. R. for Revenue. The appellant-assessee is absent on call in spite of notice being served.

5. Having considered the grounds of appeal, rival contentions and on perusal of the facts on record, I find that no case for imposition of penalty is made out under Section 78 of the Finance Act, 1994. As it is an admitted fact that no tax was found short paid. Accordingly, I set aside the penalty Section 78 of the Finance Act, 1994.

6. To sum up, the appeal filed by the appellant is allowed with consequential relief, in accordance with law.

(Dictated in Court)

-Sd/-

(ANIL CHOUDHARY)

Member(JUDICIAL)

Ansari

प्रमाणित प्रतिलिपि
27/03/18
आसिस्टेंट रेजिस्ट्रार
सिद्धार्थ, मन्दावा रोड
पिन- 505001, ए.एस.टी.
प.स. मन्दावा, मन्दावा रोड
मन्दावा, मन्दावा रोड

