

FAX : 0532-2400149

REGISTERED / AD

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

To

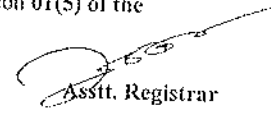
Dated: 15/11/2017

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71352/2017-SM[BR] dated 10/11/2017

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/70178/2015	R K Singh Ward No. 08, barrack No. 11, p.o.-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 Advocate(s) / Consultant(s):

RAKESH KUMAR
AT-MURDHWAA, (BEHIND
RADHA KRISHNA
MANDIR) P.O.-
RENUKOOT, DIST-
SONEBHADRA, UP-231217

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

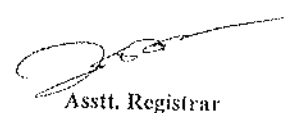
13 M/S Knowledge Processing Pvt. Ltd. (taxmanagementindia.com), FF-19, 1st Floor, Cross River Mall, CBD Ground, Near Karkardooma Court, Delhi-110032

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/70178/2015-ST[SM]

(Arising out of Order-in-Appeal No. 141/ST/ALLD/2015 dated 31/08/2015
passed by Commissioner of Central Excise & Service Tax (Appeals),
Allahabad)

Shri R.K. Singh,

Appellant

Vs.

Commissioner of Customs, C.E. & S.T., Allahabad

Respondent

Appearance:

Shri Rakesh Kumar, Advocate

for Appellant

Shri Sandeep Kumar Singh, Assistant Commissioner (AR), for Respondent

CORAM:

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

Date of Hearing : 10/11/2017

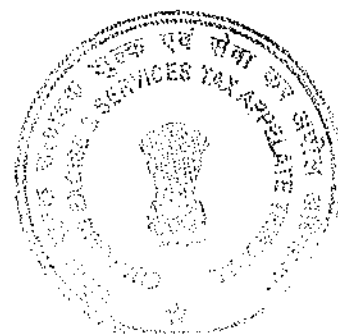
Date of Decision : 10/11/2017

FINAL ORDER NO.-71352/2017.....

Per: Anil Choudhary

The issue in this appeal is whether the show cause
notice have been validly issued for short payment of
service tax.

2. The learned Counsel for the appellant have
demonstrated that the total amount of tax as proposed to
be collected by way of short payment amounting to
Rs.5,30,176/- is stood paid before 25th March, 2011. *An*
Being a total amount paid Rs.5,37,630/- vide five
different challans, a copy of which is annexed in the



appeal paper book. Thus, the show cause notice appears to be not maintainable for short payment of service tax.

3. Heard the parties.

4. Accordingly, in the interest of Justice, I allow this appeal by way of remand with a direction to the adjudicating authority to verify the challans and if the same are found to be in order, the matter shall stand close and the show cause notice will stand dropped.

5. Thus, the appeal stands allowed by way of remand.

(Dictated in Court)

-Sd/-

(ANIL CHOUDHARY)

Member(JUDICIAL)

akp

प्रमाणित प्रतिलिपि/Certified True Copy

सहायक पंजीकार/Assst. Registrar
सीमा शुल्क, उत्पाद शुल्क एवं सेवा कर
अपील अधिकरण/(C.E.S.T.A.T.)
38, एम.जी.मार्ग, बरेली-221001
38, M. G. MARG, ALLAHABAD-221001

