

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

Dated: 22/11/2017

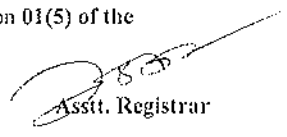
To

Appellant as per address in table below

Respondent as per address in table below

Final Order No. A/71535/2017-SM[BR] dated 17/11/2017

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.

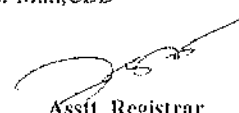

 Asstt. Registrar

Application	Appeal	Name and Address of Appellant
1	ST/70268/2016	Commissioner of CUSTOMS- Kanpur 117/7...SARVODYA NAGAR, KANPUR, UTTAR PRADESH 208005

	Name and Address of Respondent
2	Reena Arora 120/500(10), Iajpat Nagar,, KANPUR ,UP

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, Bhisun 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 ICAI 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 AND SERVICE TAX APPELLATE TRIBUNAL,
REGIONAL BENCH : ALLAHABAD**

S.T.Appeal No.70268/16

Arising out of O/A No.208/ST/ALD/2015 dated 03.11.2015 passed by
Commr. (Appeals) of Central Excise, Customs, Allahabad

Commr. of Central Excise, Customs & S.Tax, Kanpur

...APPELLANT(S)

VERSUS

M/s Reena Arora

RESPONDENT (S)

APPEARANCE

Shri Pawan Kumar Singh, Supdt. (A.R.) for the Revenue
None for the Respondent (s)

CORAM:

MRS. ARCHANA WADHWA, HON'BLE JUDICIAL MEMBER

DATE OF HEARING/DATE OF DECISION : 17. 11. 2017

Final ORDER NO. 71535/2017



Per Mrs.Archana Wadhwa :

The Revenue is in appeal against the order of the Commissioner (Appeals), vide which, he has observed that out of the total confirmed service tax of Rs.21,33,481/-, the appellant has already paid an amount of Rs.16,76,239/-. Accordingly, he confirmed the balance amount of Rs.4,57,242/- and ordered for appropriation of the disputed amount.

2. The only grievance of the Revenue is that he should have confirmed the entire amount of Rs. 21,33,481/-. However, I find from the impugned order that the entire amount has been confirmed by the Commissioner (Appeals), when he confirmed the non-deposit amount and ordered for appropriation of the disputed amount.

S.T.Appeal No.70268/16

3. The Revenue's grievance is that the penalty stands reduced by the Commissioner (Appeals) to Rs.4,57,242/- i.e. equivalent to the non-deposit amount. For reducing the above penalty, he has referred to Section 80 (2) of the Finance Act, 1994, which provided that no penalty shall be imposable for failure to pay service tax in respect of rent of the immovable property, if service tax is paid in full along with interest within a period of six months from the date on which the Finance Bill, 2012 receives the assent of the President. In their case, the amount of Rs.16.76 lakhs (approx.) was deposited within a period of six months, he reduced the penalty to the extent non-deposit of the tax.

4. No infirmity can be found in the said order of the Commissioner (Appeals). Revenue's appeal lacks merit and is accordingly rejected.

Dictated and pronounced in the open Court

Sd/-

(Archana Wadhawa)
Member(Judicial)

mm

प्रमाणित प्रतः/Certified True Copy
07/12/17
सहायक पंजीकर्ता/Asstt. Registrar
सी.एस.टी.क, उत्पादशुल्क एवं सेवा कर
अपील अधिकारी(C.E.S.T.A.T.)
38, एम.जी.मार्ग, इलाहाबाद-211001
38, M.G. MARG, ALLAHABAD-211001

