

**Customs, Excise & Service Tax Appellate Tribunal**  
SCO 147-148, SECTOR-17-C, CHANDIGARH-160017

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Appeal No. ST/61050/2018

(Arising out of OIA-LUD-EXCUS-001-APP-493-17-18 dated 26.02.2018 passed by the Commissioner (Appeals) of OIA-LUD-EXCUS-001-APP-493-17-18)

M/s Sawhney Sales Corporation : Appellant (s)

Vs

CCE & ST- Ludhiana : Respondent (s)

**Represented by:**

For Appellant (s) : Shri Mukesh Panday, CA

For Respondent (s): Shri H. Singh, AR

**CORAM :**

**Mr. Ashok Jindal, Hon'ble Member (Judicial)**

Date of Hearing/Decision: 13.12.2018

**ORDER No.A/63580 / 2018**

**Per : Mr. Ashok Jindal**

The appellant is in appeal against the impugned order wherein the penalty in terms of Section 76 and 77 of the Finance Act 1994 has been confirmed but not quantified.

2. The facts of the case are that the appellant has short paid the service tax of Rs. 4080/- which was paid by the appellant, as the appellant did not want to contest the said amount being a meagre one. By way of impugned proceedings, the penalties were also imposed on the appellant under Section 76 and 77 for late filing of ST-3 Returns of Rs. 1,000/- for which default. Against the said order, the appellant is before me.

3. Heard the parties.

4. On consideration of the submission, I find that in this case, the registration of the appellant was granted under wrong head and the same has been rectified. Later on, that was the reason of non filing the ST-3 Returns in time, therefore, the penalty imposed on the appellant under Section 77 of the Finance Act, 1994 is set-aside. Further, I find that there is no quantification of penalty against the appellant, in that circumstances, the penalty under Section 76 of the Act is not imposable on the appellant. Therefore, the penalty under Section 76 of the Act is also set-aside.

With these terms, the appeal is disposed off.

*(Dictated & pronounced in the Court)*

**(Ashok Jindal)**  
Member (Judicial)

G.Y.