CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
CHANDIGARH

REGIONAL BENCH - COURT NO. I

Service Tax Appeal No. 60304 of 2017

[Arising out of Order-in-Appeal No. 65-66/ST/DLH/2016 dated 23.05.2016 passed by the Principal Commissioner (Appeals-I) of ST, New Delhi]

Col. Randhir Singh Malik **......Appellant**
Accounts Officer cum Authorised Signatory of
M/s Haryana Ex Service League,
H.No. 101/LB, Model Town, Rohtak

VERSUS

Commissioner of CE & ST, Rohtak **......Respondent**
SCO No. 6 to 8 & 10, Sector 1,
Huda Market, Rohtak

APPEARANCE:

Present for the Appellant: Mr. S.S. Dabas, Advocate

Present for the Respondent: Ms Shivani, Ms Geetika, ARs

CORAM: HON'BLE MR. ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR. SANJIV SRIVASTAVA, MEMBER (TECHNICAL)

FINAL ORDER NO. 60913/2021

DATE OF HEARING: 23.08.2021
DATE OF DECISION: 23.08.2021

PER ASHOK JINDAL:

The appellant has filed an appeal against the impugned order imposing penalty of Rs. 2000/- under Section 77(2) of the Finance Act, 1994.

2. The ld. Counsel for the appellant submits that as the main party i.e. M/s Haryana Ex Service League has already gone into 'SVLDR

Scheme' and obtained discharged certificate, therefore, no penalty is imposable on the appellant.

3. On the other hand, the ld. AR opposes the contention of the ld. Counsel and submits that as the appellant has never opted for the scheme, therefore, no amenity can be granted to the appellant.

4. Heard the parties and considered the submissions.

5. Considering the fact that main party has already been discharged and obtained Form-4, in that circumstance, we waive the penalty imposed on the appellant and allow the appeal with consequential relief, if any.

(Dictated and pronounced in the open court)

(ASHOK JINDAL)
MEMBER (JUDICIAL)

(SANJIV SRIVASTAVA)
MEMBER (TECHNICAL)

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