

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL

SOUTH ZONAL BENCH

CHENNAI

ST/18/2009

(Arising out of Order-in-Appeal No.80/2008 (P) (ST) dated 19.08.2008 passed by the Commissioner of Central Excise (Appeals), Chennai)

M/s.Fine Automotive & Industrial Radiators Pvt Ltd

Appellant

Vs

Commissioner of Central Excise, Pondicherry

Respondent

Appearance

Shri.Minchu Punnoose, Advocate For the Appellant

Shri.K.P.Muralidharan (AC) AR For the Respondent

CORAM :

Hon'ble Ms. Sulekha Beevi C.S. Member (Judicial)

Hon'ble Shri Madhu Mohan Damodhar, Member (Technical)

Date of hearing / decision : **7.08.2017**

FINAL. ORDER No. 41544/2017

Per Bench

The appellants are aggrieved by the demand of service tax under the category of Consulting Engineers Services and Maintenance and Repair Services.

2. On behalf of appellant, Ld.Counsel Shri.Minchu Mariam Punnoose submitted that the appellant had paid the entire service tax before the issuance of Show Cause Notice immediately on being pointed out by department. She pleaded to waive the penalties imposed.



3. The Ld.AR Shri.K.P.Muralidharan reiterated the findings in impugned order.

4. On perusal of Order-in-Original, it is seen that appellant has paid the demand along with interest and the same has been appropriated by the adjudicating authority. As per Sub section (3) of Section 73 when the demand along with interest is paid no Show Cause Notice ought to have been issued and no penalties should be imposed. On such score we are of the view that the penalties imposed are unjustified and requires to be set aside, which we hereby do.

5. In the result, the impugned order is modified to the extent of setting aside the penalties imposed without disturbing the demand or interest thereon. Appeal partly allowed in above terms with consequential reliefs, if any.

(Operative portion of the order
was pronounced in open court)



(Madhu Mohan Damodhar)
Member (Technical)



(Sulekha Beevi C.S.)
Member (Judicial)

VSR



प्रमाणित प्रति / Certified True Copy

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