IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI

ST/00085/2006

[Arising out of Order-in-Appeal No.174/2005, dated 14.11.2005 passed by the Commissioner of Customs & Central Excise (Appeals), Tiruchirapalli]

M/s. KANNIAH TRAVEL AGENCY APPELLANT

Versus

COMMISSIONER OF CENTRAL EXCISE, RESPONDENT
TIRUCHIRAPALLI

Appearance:

For the Appellant Shri S. Muthuvenkataraman, Adv.
For the Respondent Shri B. Balamurugan, AC (AR)

CORAM:

Hon'ble Shri D.N. Panda, Judicial Member
Hon'be Shri Madhu Mohan Damodhar, Technical Member

Date of hearing/decision **23-03-2017**

FINAL ORDER NO. 40598/2017

Per D.N. Panda:

Learned counsel says that this appellant was before Hon'ble Madras High Court in a batch of Writ Petition filed by the association of Airlines. Such Petition was registered in the Hon'ble High Court as 3358 of 1998 and disposed on 30.04.2001 directing appropriate adjudication, Hon'ble High Court held that there shall be taxability in view of the provision in the relevant rule prescribing the measure of levy. Show-cause notice was issued in this case in 2004 since the Association lost its Writ Application.

2. Heard both sides and perused the records.

3. Taking into consideration that the law was in debatable stage upto 30.04.2001, till decided by Hon'ble High Court in the

aforesaid Writ Petition, appellant is directed to discharge its duty liability from 01.04.2001 till 31.03.2003. After the law being settled and the appellant not having discharged its duty liability voluntarily, there shall also be penalty only for the period 01.04.2001 to 31.03.2003. Accordingly, appeal is allowed partly to the above extent.

(Dictated and pronounced in open court)

05/04/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

4-4-2017

(D.N. PANDA)
JUDICIAL MEMBER

ksr

Customs, Excise & Service Tax Appellate Tribunal

प्रमाणित प्रति/Certified True Copy

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