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

ST/211/2008

(Arising out of Order-in-Appeal No. 54/2008(ST) SLM dated 18.06.2008 passed by the Commissioner of Customs & Central Excise (Appeals), Chennai).

M/s. Sakthi Auto Component Ltd. : Appellant

Vs.

CCE & ST, Salem : Respondent

Appearance

Ms. Synduja, Advocate,
For the appellant

Shri S. Nagalingam, AC, (AR),
For the respondent

CORAM

Hon'ble Shri D.N.PANDA, Judicial Member
Hon'ble Shri MADHU MOHAN DAMODHAR, Technical Member

Date of Hearing/Decision: **03.02.2017**

FINAL ORDER No. 40144/2017

Per: D.N.Panda,

Ld. Counsel says that the element of service tax demand of Rs. 61,070/- has arisen after the adjudication order along with imposition of penalty of Rs. 17,565/- under section 76 of the Finance Act, 1994 and so also equal penalty has been levied under section 78 ibid.

2. We do not find any merit as to the taxability of the service in question for which the tax demand is confirmed. But, so far as the penalty is concerned, in view of the confusion at the initial stage of levy, there is sufficient scope to invoke Section 80 for waiver of penalty imposed under both sections to the extent indicated above. we order accordingly.

3. Thus, appeal is allowed partly to the extent above.

(Dictated and pronounced in open Court)

06/02/2017

(MADHU MOHAN DAMODHAR)
TECHNICAL MEMBER

3/2/2017

(D.N. PANDA)
JUDICIAL MEMBER

BB

प्रमाणित प्रति/Certified True Copy
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चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal