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

Appeal No.ST/250/2008

[Arising out of Order-in-Appeal No.85/2008 (SLM) (ST) dt. 11.8.2008 passed by the Commissioner of Central Excise (Appeals), Salem]

Mani Engineering Works — Appellant

Versus

Commissioner of Central Excise,
Salem — Respondent

Appearance:

Ms.Cynduja Crishnan, Advocate
For the Appellant

Shri B. Balamurugan, 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 : 07.02.2017

FINAL ORDER No. 40180/2017

Per D.N. Panda

Ld. counsel says that appropriate classification of the services was in dispute. However, appellant intended to reduce the litigation without perpetuating the same.

2. Cooperation of the appellant as above comes up from record.

3. In these circumstances, appellant's grievance that penalty shall not be levied in view of confusion existed at relevant point of time as to the taxability and appropriate taxing entry is appreciable.

Accordingly, there shall be no penalty under sections 76 and 78 of the Finance Act, 1994.

4. Appeal is allowed only to the above extent.

(Dictated and pronounced in open court)

05/02/2017

8/2/2017

(Madhu Mohan Damodhar)
Technical Member

(D.N. Panda)
Judicial Member

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सीमाशुल्क उत्पादशुल्क एवं सेवा कर अपील अधिकरण/(CESTAT)
चेन्नै/Chennai

Customs, Excise & Service Tax Appellate Tribunal