

**CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
SOUTH ZONAL BENCH, CHENNAI
COURT HALL No. III**

SERVICE TAX APPEAL No.41710 of 2014

(Arising out of Order-in-Appeal No.047-14, dated 28.04.2014 passed by the Commissioner of Central Excise & Service Tax (Appeals), 6/7, A.T.D. Street, Race Course Road, Coimbatore 641 018).

M/s. Sri Thangam Textiles

.... Appellant

421, Cross-cut Road,
Near Aditya Auto Parts,
Gandhipuram, Coimbatore 641 012

Versus

Commissioner of GST & Central Excise, Coimbatore

...Respondent

6/7, A.T.D. Street
Race Course Road
Coimbatore 641 018

APPEARANCE:

Shri R. Balagopal, Consultant
For the Appellant

Ms. Anandalakshmi Ganeshram, Superintendent (A.R)
For the Respondent

CORAM :

**HON'BLE MS. SULEKHA BEEVIC.S., MEMBER (JUDICIAL)
HON'BLE MR. VASA SESHAGIRI RAO, MEMBER (TECHNICAL)**

DATE OF HEARING / DECISION:- 06.10.2023

FINAL ORDER No.40893/2023

ORDER : Per Ms. SULEKHA BEEVI C.S.

1. Brief facts are that the appellant was issued Show Cause Notice demanding Service Tax under the category Business Auxiliary Services. After due process of law the original authority confirmed the service tax of Rs.8,80,223/- for the period 4/2007 to 9/2010 along with the interest and imposed penalties. The appellant filed appeal before the Commissioner (Appeals) who upheld the same. Hence this appeal.

2. Today when the matter was taken up for hearing, the Ld. Consultant Shri. Balagopal, submitted that the appellant has paid up the entire tax liability along with interest and the 25% penalty as directed in the Order in Original. The Ld. Consultant produced the challans dated 13/1/2011 for Rs.6,18,000/- and challan dated 3/2/2012 for payment of Rs.3,39,900/-. It is submitted that the appellant has thus paid total amount of Rs.9,57,900/-. It is submitted that after appropriation of the amount paid by the appellant towards demand, interest and 25% penalty, there is a excess payment of Rs.77,677/-. The same may be granted as consequential reliefs to the appellant.

3. The Ld. AR Ms. Anandalakshmi Ganeshram submitted that the appellant has paid up the entire liability as per the order.

4. Heard both sides.

5. From the documents produced before us and the submissions made at the time of hearing, it is seen that the appellant has paid up the entire liability as per the impugned order. There is an excess payment of Rs.77,677/- made by the appellant. The appellant is eligible to get return of the amount. In the result, the impugned order is sustained.

6. The appeal is disposed with direction of consequential relief of refund of the excess amount paid by the appellant.

(Dictated in open court)

(VASA SESHAGIRI RAO)
MEMBER (TECHNICAL)

ra

(SULEKHA BEEVI C.S.)
MEMBER (JUDICIAL)