

CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Appeal No. ST/29 /2007

Date 15/07/2008

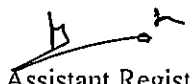
Assistant Registrar
C.E.S.T.A.T, New Delhi

To :
C.C.E.CHANDIGARH
PLOT NO 19, SECTOR 17-C, CHANDIGARH.
C.C.E.CHANDIGARH

M/S AMSON TRANSFORMERS

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. ST/1301/08 Customs dated 8/7/08
passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar

(Customs Appeal Branch)

Copy to :

1. Respondent

M/S AMSON TRANSFORMERS

201, INDL. ESTATE, PHASE-VIII-B, MOHALI.

2. Adv. / Consult Sh. Ajay Jain
1293 Sector 18 C Chandigarh

3. S.D.R.

4. J.C.D.R.

5. Bar association, CESTAT, New Delhi

6. M/s. Deeparchi Publications, M-93, Marg. 46, Saket, New Delhi 110017

7. M/s Centax Publications (P) Ltd., 1512-B, Bhishm Pitamah marg. Opp. ICICI Bank of Defence Colony, New Delhi -

8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301 Gautam Budh Nagar, (U.P.)

9. Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT, U.P.

10. Chheshak publications, I.P.Estate, new Delhi

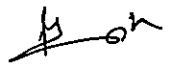
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh, New Delhi - 110026

12. Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai 60017

13. Taxindiaonline.com Pvt.Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

14. Office Copy

15. Guard file


Assistant Registrar
(Customs Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.
Principal Bench, New Delhi**

COURT NO. II

Service Tax Appeal No. 29 of 2007

[Arising out of the Order-in-Appeal No. 1019/CE/CHD/2006 dated 26/10/2006 passed by The Commissioner (Appeals), Central Excise Commissionerate, Chandigarh.]

For Approval and signature :

Hon'ble Shri S.S. Kang, Vice President

Hon'ble Shri Rakesh Kumar, Member (Technical)

1. Whether Press Reporters may be allowed to see :
the Order for publication as per Rule 27 of the
CESTAT (Procedure) Rules, 1982?
2. Whether it would be released under Rule 27 of :
the CESTAT (Procedure) Rules, 1982 for :
publication in any authoritative report or not?
3. Whether their Lordships wish to see the fair :
copy of the order?
4. Whether order is to be circulated to the :
Department Authorities?

CCE, Chandigarh

Appellant

[Shri B.K. Singh, Auth. Rep. (DR)]

Versus

M/s Amson Transformers

Respondent

[Shri Ajay Jain, Advocate]

**CORAM : Hon'ble Shri S.S. Kang, Vice President
Hon'ble Shri Rakesh Kumar, Member (Technical)**

DATE OF HEARING : 08/07/2008.

Final

Order No. 57/130/08 Dated : 8/7/08

Per. S.S. Kang :-

Heard both sides. Revenue filed this appeal for imposition of penalty on the respondent.

2. Commissioner (Appeals) in the impugned order held that it is admitted case that present respondent deposited the amount in question under the amnesty scheme, as per the provisions of amnesty scheme of penalty. Therefore, respondents are not liable for penalty. The only contention of revenue is that appellant applied for registration after the expiry of amnesty scheme, therefore, is not covered under the amnesty scheme.

3. We find that amnesty scheme was extended upto 30th November 2004 and appellant applied for registration on 30th November 2004 and the amount in dispute was deposited on the same day. In these circumstances, we find no merit in the appeal, the same is dismissed.

(Dictated and pronounced in open court)

(S.S. Kang)
Vice President

(Rakesh Kumar)
Member (Technical)

PK