

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

Appeal No. ST/548 /2007-SM[BR]

Date 25/01/2008

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

To :
M/S AMIT KUMAR MAHESHWARI
BEHIND MOTI BAZAR, NIMBAHERA, CHITTORGARH

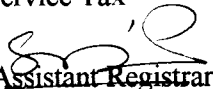
M/S AMIT KUMAR MAHESHWARI

Appellant

C.C.E. JAIPUR II

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 162/2008-SM[BR] dated 15.1.2008 passed by the Tribunal under Section 129, (B) of the Customs Act, 1962 & Financial Act 1994 relating to Service Tax


Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE CIRCLE, "C" SCHEME,
JAIPUR 302005.
2. Adv. / Consult SHRI. BIPIN GARG ADV.
B-1/1289-A, VASANT KUN
NEW DELHI-110070
3. S.D.R.
4. ~~J.C.D.R.~~
5. Bar association, CESTAT, New Delhi
6. M/s. Deeparchi Publications, M-93, marg. 43, saket, New
7. M/s Centax Publications (P) Ltd., 1512-E, Bhishm Pitamah
8. Excise & Customs cases, B-37, Sector -1, NOIDA - 201301
9. R.Venkatraman Constt. 44-B, S.Suncity, Ghaziabad -
10. Nidheshak publications, I.P.Estate, new Delhi
11. Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi Bagh,
12. Co, Law Institution
13. TAX INDIA, B-XI/8183, Vasant Kunj, New Delhi - 110070
14. Office Copy
15. Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL, NEW DELHI
PRINCIPAL BENCH, NEW DELHI
COURT NO. II

Service Tax Appeal No. 548 of 2007-SM(BR)

(Arising out of Order-in-Original No. 3/JP-II/2007 dated 11.7.2007 passed by the Commissioner, Central Excise, Jaipur)

For approval and signature

HON'BLE MR. S.S. KANG, VICE PRESIDENT

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 Departmental authorities.	

M/s Amit Kumar Maheshwari

Appellant

Vs.

CCE, Jaipur

Respondent

Appearance:

Shri Bipin Garg, Advocate

- For appellant

Ms. Archana P. Mittal, Jt. CDR

- For respondent

CORAM:

HON'BLE MR. S.S. KANG, VICE PRESIDENT

Date of Hearing: 15.1.08

Final Order No. 162/08-SM (BR) dated 15.1.08

Per S.S. Kang

Heard both sides.

2. The appellant filed this appeal against the order in revision passed by the Commissioner of Central Excise whereby penalty imposed under Section 76 of Finance Act was enhanced.

3. I find that the adjudicating authority confirmed the demand and imposed the penalty. The appellant filed appeal before the Commissioner (Appeals) and the same was upheld in a parallel proceedings. The adjudication order was reviewed for enhancement of penalty and the Commissioner of Central Excise enhanced the penalty. In the appeal filed by the appellant, the Tribunal vide Final Order No. 374/06-SM dated 28.2.06 set aside the penalty, in view of the amnesty scheme introduced by the Revenue. As the Tribunal in the Final Order found that it is not a case for imposition of penalty, therefore, the enhancement of penalty in the revision order is also not sustainable hence set aside. Appeal is allowed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM