

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/543 /2007

Date 25/01/2008

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

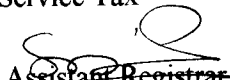
To :
C.C.E. KANPUR
117/7, SARVODAYA NAGAR, KANPUR 208005.

C.C.E. KANPUR

Appellant
Vs
Respondent

M/S CHANDRA HELICON PUMPS PVT. LTD.

I am directed to transmit herewith a certified copy of Final order No. 163/2008-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

M/S CHANDRA HELICON PUMPS PVT. LTD.

H-68, PANKI INDUSTRIAL AREA SITE-1, KANPUR[U.P.]

2. Adv. / Consult

NONE----

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. 543 of 2007-SM(BR)

(Arising out of Order-in-Appeal No. 252/ST/APPL/KNP/2007 dated 25.7.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Kanpur)

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.	

CCE, Kanpur

Appellant

Vs.

M/s Chandra Helicon Pumps Pvt. Ltd.

Respondent

Appearance:

Shri B.S. Suhag, DR

- For appellant

None

- For respondent

CORAM:

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

Date of Hearing: 15.1.08

Final Order No. 163/08-SM(BR) dated 15.1.08

Per S.S. Kang

Heard Id. SDR. None appeared on behalf of the respondent.

2. The Revenue filed this appeal against the impugned order whereby penalty of Rs.4,139/- was set aside.

3. I have gone through the impugned order, the Commissioner (Appeals) held that the present respondent had paid the Service Tax through their Service Tax credit account and had done nothing to evade Service Tax. The Commissioner (Appeals) further observed that it is a technical fault which is due to ambiguity in the law due to shifting of burden of payment of Service Tax on respondent instead of goods transporter operator. In view of these facts as the appellant had paid the Service Tax through their Service Tax credit account, I find no infirmity in the impugned order whereby penalty is set aside. The appeal is dismissed.

(Dictated & pronounced in open Court)

(S.S. KANG)
VICE PRESIDENT

RM