

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/626 /2007-SM[BR]

Date 28/01/2008

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


To :
C.C.E ALLAHABAD
38,M.G.MARG, CIVIL LINES, ALLAHABAD

C.C.E ALLAHABAD

M/S DWIVEDI GUPTA & CO

Appellant
Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 187/2008-SM[BR] dated 14.1.2008
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 DWIVEDI GUPTA & CO

C-1, VISHWANATH KUNJ, DIG COLONY, MA ROAD,
VARANASI(UP)

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,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI
PRINCIPAL BENCH, NEW DELHI**

SERVICE TAX APPEAL No. 626 OF 2007-SM

[Arising out of Order-in-Appeal No. 42-ST/ALLD/2007 dated 28.8.2007 passed by the Commissioner (Appeals), Central Excise, Allahabad]

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?	u:
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, Allahabad

Appellant

Vs.

M/s. Dwivedi Gupta & Co.,

Respondents

Appearance:

Shri B.S. Suhag, DR, for the appellant,

None for the respondents,

Coram:

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

Date of Hearing: 14.1.2008

FINAL ORDER NO. 187 | OS SM (B2)
dated 14.1.08

Per S.S. Kang:

Heard learned SDR. None appeared for the respondents in spite of notice.

2. The Revenue filed this appeal against the impugned order whereby penalty imposed on the appellants was set aside on the ground that for the disputed period there is no demand of service tax. In these circumstances, as there is no demand for the period in dispute, I find no infirmity in the impugned order whereby the Commissioner (Appeals) set aside the penalty of Rs. 500/-. Appeal is dismissed.

(Dictated & pronounced in the Open Court.)

(S.S. KANG)
VICE PRESIDENT

Dated 15th January, 2008

RK