

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/172 /2008-SM[BR]

Date 22/07/2008

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

To :
C.C.E. LUCKNOW
7-A, ASHOK MARG, LUCKNOW.
C.C.E. LUCKNOW

Appellant
Vs
Respondent

SMT. PUSHPA SINGH W/O SHRI B.P.SINGH.

I am directed to transmit herewith a certified copy of Final order No. 1063/2008 –SM[BR] dated 3.7.2008

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

SMT. PUSHPA SINGH W/O SHRI B.P.SINGH.

(3)-A, GAUTAM NAGAR,
FATEHPUR (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. 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. Nidheshak 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
(SM Appeal Branch)

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

ST/Appeal No.172/08-SM

(Arising out of order in appeal No. 190/ST/07 dated 24.12.07 passed by the
Commissioner of Central Excise & Service-tax(Appeals), Lucknow)

For approval and signature:

Hon'ble Mr.P.K. Das, Member(Judicial))

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 should 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?

W

CCE, Lucknow

Appellant
(Rep. by Shri A.K. Rastogi, DR)

Vs

Smt. Pushpa Singh w/o
Shri B.P. Singh

Respondent
(Rep. by none)

Coram: Hon'ble Mr P.K. Das, Member(Judicial)

Date of Hearing: 3.7.08

Final Order No. 1063

/2008-SM(BR)

Per P.K. Das:

The Respondent was providing service of "Rent a Cab Scheme Operator" to M/s BSNL. They paid service tax of Rs.17,000/- with interest for the period March, 2003 to February, 2004 on 15.3.2007. The

Adjudicating Authority confirmed the demand of tax of Rs.17,164/- alongwith interest and appropriated the said amount as deposited by the respondent. He also imposed penalty of equal amount of tax under Section 76 of the Finance Act, 1994 alongwith penalty of Rs.1,000/- under Section 77 of the Act. The Commissioner (Appeals) set aside the penalties. Hence the Revenue filed this Appeal before the Tribunal.

After hearing the learned DR and on perusal of the record. It is seen that the respondent had neither charged any service tax from the BSNL nor the BSNL had paid the tax to them. After detection by the Central Excise officers, the respondent paid the tax alongwith interest before issue of show cause notice. It is contended by the respondent in their written objection that the respondent is a lady residing in a village and she was not aware of service tax. Considering the facts and circumstances of the case, I agree with the finding of the Commissioner (Appeals). Accordingly, the appeal filed by the Revenue is rejected.

(Order dictated and pronounced in the open Court).

MPS*

(P.K. Das)
Member(Judicial)