

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

Appeal No. ST/577 /2008 - CU[DB] & STAY No. ST/1831/2008

Date 17/02/2009

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

To :
M/S PUNJAB NATIONAL BANK,
MICR-CPC, 94, M.G. MARG, (1ST FLOOR) LUCKNOW-
226001.
M/S PUNJAB NATIONAL BANK,

C.C.E. LUCKNOW

Appellant

Vs
Respondent

Stay Order. 57/46/09

I am directed to transmit herewith a certified copy of **Final order No. ST/82/09 & Stay Order CU[DB]** dated 10.2.09
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

C.C.E. LUCKNOW

7-A, ASHOK MARG, LUCKNOW.

2. Adv. / Consult

MR.A.K.BATRA & ASSOCIATES

A-36, FIRST FLOOR, RAJOURI GARDEN, RING ROAD, N DELHI.

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 - 3

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

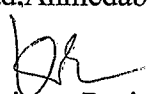
12 Commercial Laws of India Pvt Ltd Post Bag No. 1033, No.70(Old No. 88), Thyagaraya Road, T. Nagar, Chennai

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

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A.Iscon Mall,Above Star India Bazar,Satellite Road,Ahmedabad-1

15 Office Copy

16 Guard file


Assistant Registrar
(Customs Appeal Branch)

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

ST/Stay 1831/2008,ST/Appeal No.577/2008-Cus(Br)

(Arising out of order in original No.3/Comm/LKO/CX/08 dated
30.4.08 passed by the Commissioner of Central Excise, Lucknow)

M/s Punjab National Bank

Appellant

Vs

CCE, Lucknow

Respondent

Appeared for Appellant : Shri A.K. Batra, C.A.
Appeared for Respondent : Shri Vijay Kumar, SDR

Coram: Hon'ble Mr.D.N. Panda, Judicial Member
Hon'ble Mr. Rakesh Kumar, Technical Member

Date of Hearing: 10.2.09

Final Order No. 57/82/09
Stay Order No. 57/46/09
Per D.N. Panda:

/2009

This is a Public Sector Undertaking which has suffered penalty in terms of order dated 13.4.2008. Shri A.K. Batra, learned Authorized Representative submits that the confusion of law is the only cause for levy of penalty which is patently clear from the resolution of the Committee on Disputes while permitting filing of the appeal. He draws our attention to argue that in similar such case, the Tribunal has already passed order in favour of appellant in Final Order No. ST/11-12/2009-CU(DB) dated 17.12.2008. That is in the case of Punjab National Bank Vs. CCE Chandigarh. Therefore, he prays that pre-deposit may not be insisted upon during the pendency of the appeal.

2. The learned DR does not oppose the above position. He supports the order of the authority below.

3. Heard both the sides. We appreciate the difficulty of banking public sector which has been heard by Committee on Disputes and that levy of penalty was under confusion. Considering the reasonable cause, this Tribunal has already granted relief to the same appellant in the aforesaid order placed by the learned *Counsel for the Appellant* Authorized Representative, we waive the pre-deposit of penalty and allow the appeal of the appellant.

(Order dictated and pronounced in the open Court).

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

MPS*