

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/443 /2008 – SM[BR]

Date 12/06/2009

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

SHRI RAJEEV PATHAK,

I am directed to transmit herewith a certified copy of Final order No. 560 / 2009 –SM[BR] dated 20.6.2009
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

SHRI RAJEEV PATHAK,

2195, CHOWKI BAGH BAHADUR, MATHUR, (U.P.)

2. Adv. / Consult SHRI RAJ KUMAR C.A.

U-18, PAWAN PLACE SAMAD ROAD, ALIGARH

3 S.D.R

~~4 J.C.D.R.~~

5 Bar association, CESTAT, New Delhi

6 Director Publications, Customs, Excise. I.P. Estate, New Delhi

7 M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi - 3

8 Commercial Laws of India Pvt Ltd. Post Bag No. 1033, No.2(Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17

9 Raghuraman's 44-B, Regal Flat, Shipra Suncity, Indirapuram - 201010, Ghaziabad, DT. U.P.

10 M/s Manupatra Information Solutions Pvt Ltd. Excise & Customs Cases B-37, Sector - 1, Noida - 201301, Gautam Budh Nagar, (UP)

11 M/s. Deeparchie Publications, M-93, Marg. 46, Saket, New Delhi 110017

12 Taxindiaonline.com Pvt Ltd, B-XI/8183, Vasant Kunj, New Delhi - 110070

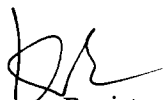
13 Taxmann Allied Service Pvt Ltd., 21/35, West Puniabi Bagh, New Delhi - 110026

14 Easy Service Tax Online Dot Com Pvt.Ltd.407A, Iscon Mall, Above Star India Bazar, Satellite Road, Ahmedabad-15

15 LAWCRUX Advisors Pvt Ltd, LAW House, 1-8, Sector - 10, Faridabad 121003 (Harvana)

16 Office Copy

17 Guard file


Assistant Registrar
(SM Appeal Branch)

**IN THE CUSTOMS, EXCISE & SERVICE
TAX APPELLATE TRIBUNAL,
WEST BLOCK NO. 2, R.K. PURAM,
NEW DELHI**

COURT – III

SERVICE TAX APPEAL NO. 443 OF 2008-SM

[Arising out of Order-in-Appeal No. 48-CE/2008 dated 31.3.2008 passed by the Commissioner (Appeals), Customs, Central Excise & Service Tax, 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 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, Lucknow

Appellant

Vs.

Shri Rajiv Pathak

Respondent

Appearance:

Shri R.K. Saini, D.R. for the Revenue;
Shri Raj Kumar, C.A. for the respondents

Coram:

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

Date of hearing/decision: 2nd June, 2009

FINAL ORDER NO. 560/09-sm(BR) **dated** 2.6.09

Per P.K. Das:

Revenue filed this appeal against order of the Commissioner (Appeals) whereby penalty imposed under Section 80 of the Finance Act, 1994 was set aside.

2. Learned Chartered Accountant, on behalf of the respondents, submits that after order of the Commissioner (Appeals) they filed application for full and final settlement of tax arrears under Section 96(2) of the Finance Act, 2008 in respect of Dispute Resolution Scheme, 2008. He drew attention of the Bench to the certificate dated 20.11.2008 issued under the Dispute Resolution Scheme certifying that the respondent deposited the tax and interest as determined under the scheme and granted immunity from imposition of penalty under Finance Act, 1994 in respect of matter covered under the said declaration.

3. I find that the matter has already been settled under the Dispute Resolution Scheme, 2008 and, therefore, the appeal filed by the Revenue is dismissed as infructuous.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK