

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/78 /2009 – SM[BR]

Date 21/08/2009

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

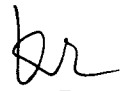
To :
C.C.E. RAIPUR
CENTRAL EXCISE BUILDING, DHAMTARI ROAD,
TIKRAPARA, RAIPUR 492001.
C.C.E. RAIPUR

Appellant

Vs
Respondent

M/S KHANDELWAL ASHOK & CO.

I am directed to transmit herewith a certified copy of Final order No. 1056 / 2009 –SM[BR] dated 31.7.2009
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

M/S KHANDELWAL ASHOK & CO.

1ST FLOOR, OPP LIC BUILDING, PANDRI, RAIPUR (C.G.)

2. Adv. / Consult

NONE;-----

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 Kuni, New Delhi - 110070

13 Taxmann Allied Service Pvt Ltd., 21/35, West Punjabi 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. 78 OF 2009-SM

[Arising out of Order-in-Appeal No. 28(ST)/RPR-I/2008 dated 15.10.2008 passed by the Commissioner (Appeals-I), Customs & Central Excise, Raipur]

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?	no
3.	Whether their Lordships wish to see the fair copy of the order?	
4.	Whether order is to be circulated to the Departmental authorities?	Yes.

CCE & C, Raipur

Appellant

Vs.

M/s. Khandelwal Ashok & Co.

Respondents

Appearance:

Shri R.K. Verma, D.R. for the Revenue;
None for the respondents

Coram:

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

Date of hearing/decision: 31st July, 2009

FINAL ORDER NO. 1056/2009 ^{SM (Br)} dated

Per P.K. Das:

Heard learned D.R. on behalf of the Revenue and perused the records.

2. The respondent is Chartered Accountant firm. Original authority imposed penalty of Rs. 4,700/- for the delay in filing the return under Section 77 of the Finance Act, 1994. Commissioner (Appeals) set aside the penalty by invoking provisions of Section 80 of the Act, following the Larger Bench decision in the case of ETA Engineering Ltd. vs. CCE, Chennai, reported in 2004 (174) ELT 19 (Tri. – LB).

3. Learned D.R. reiterates the grounds of appeal.

4. After considering the facts and circumstances of the case, I do not find any reason to interfere with the order of the Commissioner (Appeals). Accordingly, appeal filed by the Revenue is rejected.

(Dictated & pronounced in the Open Court.)

(P.K. DAS)
MEMBER (JUDICIAL)

RK