

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/142 /2009 – SM [BR]

Date 05/10/2009

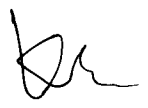
Assistant Registrar
C.E.S.T.A.T, New Delhi

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

Appellant
Vs
Respondent

M/S BRILLIANT CLASSES,

I am directed to transmit herewith a certified copy of Final order No. 1187 / 2009 –SM[BR] dated 17.9.2009
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 BRILLIANT CLASSES,

VINDHYAPURI COLONY, MIRZAPUR, (U.P.)

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 AND SERVICE TAX APPELLATE TRIBUNAL,
NEW DELHI, PRINCIPAL BENCH NEW DELHI

Service Tax Appeal No.142 of 2009-SM (BR)

[Arising out of Order-in-Appeal No.40-ST/ALLD/2008 dated 27.11.2008
passed by the Commissioner of Central Excise, Allahabad (U.P.)]

Date of Hearing/ Decision:17.09.2009

For approval and signature:

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

1. Whether Press Reporters may be allowed to see 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?	:	NA
3. Whether Their Lordships wish to see the fair copy of the Order?	:	
4. Whether Order is to be circulated to the Departmental authorities?	:	Y-V

CCE, Allahabad (U.P.)

...Appellants

(Rep. by Shri V.K. Saxena, Jt. CDR)

Vs.

M/s. Brilliant Classes

....Respondents

(Rep. by None.)

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

Final Order No. 1187/2009-SM(CBR) Dated: 17.09.2009

Per P.K. Das:

After hearing ld. Jt. CDR on behalf of the Revenue and on perusal of the records, I find that the Original Authority confirmed the demand of tax of Rs.938/- under Section 73 of the Finance Act, 1994 and appropriated the said amount as already deposited by them. He also

imposed a penalty of Rs.2,000/- under Section 77 of the Act. The Commissioner (Appeals) set aside the penalty imposed under Section 77 of the Act.

2. On perusal of the order of the Commissioner (Appeals), I do not find any reason to interfere the order. Accordingly, the appeal filed by the Revenue is rejected.

Order dictated & pronounced in open court on 17.09.2009.

P.K. Das)
Member (Judicial)

Ckp.