

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/937 /2010 – SM[BR]

Date 25/08/2011

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

To :
C.C.E. MEERUT II
OPP. SAHEED PARK (NEAR ASHOK KI LAT) DELHI
ROAD, MEERUT (UP)
C.C.E. MEERUT II

Appellant
Vs
Respondent

M/S BHAGWATI CABLE NETWORK,

I am directed to transmit herewith a certified copy of **Final order No. 500 / 2011-SM[BR]** dated 11.8.2011
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 BHAGWATI CABLE NETWORK,
BAZAR BAZAZA, HAPUR, DISTT.
GHAZIABAD.
2. Adv. / Consult
MR. RAJESH CHHIBBER
FA/9, NEW KAVI NAGAR, GHAZIABAD
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New
6. M/s Centax Publications Pvt Ltd., 1512-B, Bhishm Pitamah marg, Opp. ICICI Bank of Defence Colony, New Delhi -
7. Company Law Institute of India Pvt Ltd., No.2 (Old No. 36), Vaithyaram Street, T. Nagar, Chennai -17
8. Taxmann Allied Service Pvt Ltd., 59/32, New Rohtak Road, New Delhi -
9. Easy Service Tax Online Dot Com Pvt.Ltd. 407A, Iscon Mall, Above Star India Bazar, Satellite Road,
Ahmedabad-15
10. LAWCRUX Advisors Pvt Ltd. LAW House.1-8.Sector - 10, Faridabad 121003 (Harvana)
11. TaxIndiaOnline.com Pvt Ltd., Unit No.1, 2nd Floor, Vasant Arcade, Nelson Mandela Road,
Vasant Kunj, New Delhi - 110070
12. Office Copy
13. Guard file


Assistant Registrar
(SM Appeal Branch)

IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL,
West Block No.2, R.K.Puram, New Delhi,

Court No.II

Date of hearing & decision : 11. 08. 2011

Service Tax Appeal No.ST/937/10-SM

(Arising out of O/A No. 111-ST/MRT II/2010 dated 25.3.2010 passed by Commr. of Central Excise & Customs, Meerut II)

For approval and signature:

Hon'ble Mr. D. N. Panda, Member (Judicial)

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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 His Lordship wishes to see the fair copy of the Order? :
 4. Whether Order is to be circulated to the Departmental Authorities? :
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Commr. of Central Excise & Customs, Meerut II

...APPELLANT(S)

VERSUS

M/s Bhagwati Cable Network

RESPONDENT (S)

APPEARANCE

Rep. by Shri S. K. Panda, Jt. CDR for the Department
Rep. by none for the Respondent

CORAM:

Hon'ble Mr. D. N. Panda, Member (Judicial)

final Oral Order No. 500/2011 SM 162

Per Mr. D. N. Panda :

None present for the respondent.

2. Ld.Jt.CDR supports the adjudication order and pleads that the penalty should not have been waived by the first appellate authority when that was imposable under Section 78 of the Finance Act, 1994.

3. The adjudication order was looked into. Para 9 of the appellate order throws light that the adjudicating authority while discussing penalty issue has noticed that if the assessee does not have bonafide, penalty may be leviable. He has ^{been} lenient view of the case of the respondent in the last para at page 9 of adjudication order. In the absence of any malafide brought by the adjudicating authority, there was no circumstances to impose penalty of Rs.9479/-. The appellate authority examined the issue and upheld the adjudication order. When the record does not ^{exhibit} malafide of the respondent, there is no need to interfere to the first appellate authority for which Revenue's appeal is dismissed.

(Dictated and pronounced in the open Court)

(D. N. Panda)
Member (Judicial)

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