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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/1351/2011 – SM[BR] ST / STAY / 2823 /2011-SM[BR]** Date **29/12/2011**

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

To :
M/S MAYUR ROADWAYS,
MAIN ROAD, SAMBHUPURA, DISTT. CHITTORGARH (RAJ.)

M/S MAYUR ROADWAYS, Appellant

Vs

C.C.E. JAIPUR II Respondent

I am directed to transmit herewith a certified copy of **Final order No. 948/2011-SM[BR]&S/892/2011** dated 14.12.2011 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
C.C.E. JAIPUR II
N.C.R.BUILDING, STATUE
CIRCLE, "C" SCHEME, JAIPUR
302005.

2. Adv. / Consult
MR.SETHIYA & CO,CA
H-8/23-24, JAGAN PATH, CHOMU HOUSE(BASEMENT)C-SCHEME, SARDAR
PATEL MARG, JAIPUR.

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications. Customs. Excise. I.P. Estate. New
6. M/s Centax Publictions 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 (Haryana)
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 & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-SM

Service Tax Stay Appn. No.E/S/2823/11-SM in
Service Tax Appeal No.ST/1351/11-SM

M/s. Mayur Roadways ...Appellant

Vs.

CCE, Jaipur-II ... Respondent

Present for the Appellant : None
Present for the Respondent: Mrs. R. Jagdav, SDR

Coram: HON'BLE MR. D.N. PANDA, JUDICIAL MEMBER

Date of Hearing/Decision:14.12.2011

Final **ORDER NO.** 948/2011 SM (BR) & **DATED:**

PER: D.N.PANDA S- 892/2011 SM (BR)

Considering smallness of the amount involved that is Rs.5,000/- towards penalty under section 77 of Finance Act 1994 and late fee of Rs.10,000/- under section 70 of the Finance Act 1994, the appeal itself calls for disposal for reducing pendency. Therefore, waiving requirement of pre-deposit, appeal is disposed by this common order.

2. Ld. DR says that evaders shall be penalised. No levy of penalty shall be bonus to evaders, So also no levy of late fee will be an incentive for defaulters. Accordingly, the first appellate order may be confirmed.

3. Heard Revenue and also perused appellate order. There is no dispute about the belated compliance to law. The late fee prescribed by section 70 is maximum dose under the law.

4. There is nothing on record to show that this is a continuing default made by appellant. Therefore, reducing late fee to Rs.1,000/- may not be improper. Similarly, the defaulting attitude is also visible from record. Consequently, the penalty imposed under section 77 is reduced to Rs.1,000/ on peculiar circumstance of status of small tax payer. With these reductions, appeal is partly allowed. So also the stay application gets disposed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita