

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/1341/2011 – SM[BR] ST / STAY / 2808 / 2011-SM[BR]

Date 02/01/2012

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

To :
M/S R.KUMAR SINGAL & CO.,
602, NILGIRI APARTMENTS, 9, BARAKHAMBA ROAD,
NEW DELHI. -110001.

M/S R.KUMAR SINGAL & CO.,

Appellant

C.S.T. DELHI

Vs
Respondent

I am directed to transmit herewith a certified copy of Final order No. 958 /2011-SM[BR] &S/909/2011 dated 14.12.2011 passed by the Tribunal under Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax

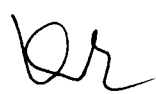

Assistant Registrar
(SM Appeal Branch)

Copy to :

1. Respondent
C.S.T. DELHI
17-B, I.P. ESTATE, IAEA HOUSE,
NEW DELHI.

2. Adv. / Consult SHRI P.K. GUPTA C.A.
602, NILGIRI APARTMENTS, 9, BARAKHAMBA
ROAD NEW DELHI-110001.

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 & SERVICE TAX
APPELLATE TRIBUNAL,
WEST BLOCK NO.II, R.K. PURAM, NEW DELHI-110066.
BENCH-SM

Service Tax Stay Appln. No.ST/S/2808/11-SM in
Service Tax Appeal No.ST/341/11-SM

[Arising out of Order-in-Appeal No.119/ST/DLH/2011 dated
06.05.2011 passed by the Commissioner (Appeals), New
Delhi].

M/s.R. Kumar Singal & Co.

...Appellant

Vs.

CCE, Delhi-I

... Respondent

Present for the Appellant : Shri P.K. Gupta, C.A.
Present for the Respondent: Shri.S.K. Bhaskar,D.R.

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

Date of Hearing/Decision:14.12.2011

Final

ORDER NO.

958/2011 SM (BR)

DATED:

4

PER: D.N.PANDA

S-909/2011 SM (BR)

Ld. CA only contests that penalty of Rs.10,000/- levied
under Rule 15(3) of Cenvat Credit Rules 2004 is not payable.
Perusal of the appellate order does not throw light about
presence of ingredients of section 78 of Finance Act 1994. In
absence of such finding, penalty of Rs.10,000/- was not
leviable. Therefore, dispensing requirement of pre-deposit,

appeal is allowed to this extent only confirming rest of the part of the adjudication.

2. In the result, both stay application and appeal are disposed.

[Dictated & Pronounced in the open Court].

(D.N.PANDA)
JUDICIAL MEMBER

Anita