

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/562 /2009 – SM[BR]

Date 26/03/2010

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

To :
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19, SECTOR 17-C,
CHANDIGARH 160017
C.C.E. CHANDIGARH

Appellant

Vs

Respondent

M/S COOL TECH CORPORATION,

I am directed to transmit herewith a certified copy of Final order No. 350 / 2010 –SM[BR] dated 22.3.2010
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 COOL TECH CORPORATION,

SCO 118-119, SECTOR-8C, CHANDIGARH.

2. Adv. / Consult SHRI V.R. SETHI ADV.

M/S RESPONDENT;-----

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 Kunj, 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

Appeal No.ST/562 of 2009-SM (BR)

[Arising out of Order-in-Appeal No.196/CE/CHD/09 dated 25.05.2009
passed by the Commissioner of Central Excise (Appeals), Chandigarh]

Date of Hearing/ Decision:22.03.2010

For approval and signature:

Mr. M. Veeraiyan, Member (Technical)

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1. Whether Press Reporters may be allowed to see
CESTAT (Procedure) Rules, 1982. Yes
 2. Whether it should 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? : Seen
 4. Whether Order is to be circulated to the Departmental
authorities? : Yes
-

CCE, Chandigarh

...Appellants
(Rep. by Shri R.K. Saini, DR)

Vs.

M/s. Cool Tech Corporation

...Respondent
(Rep. by Shri V.R. Sethi, Advocate)

CORAM: **Hon'ble Mr. M. Veeraiyan, Member (Technical)**

final Order No...350/2010 SM(BR)/Dated:22.03.2010

Per M. Veeraiyan:

Heard both sides.

2. The department is on appeal against the order of the Commissioner
(Appeals) by which the Commissioner ^(appeals) set aside the penalty imposed by

the Original Authority under Section 76 while upholding the penalty under Section 78 of the Finance Act.

3. Ld. DR reiterates the findings of the Original Authority and the grounds of appeal.

4. Ld. Advocate for the respondent submits that the Hon'ble High Court of Punjab & Haryana in the case of CCE, Chandigarh Vs. City Motors in Service Tax Appeal No.15 of 2010 has held that two penalties for the same default could not be imposed on the party and upheld the decision of the Tribunal in not imposing penalty under Section 76 when penalty under Section 78 has been imposed.

5. In view of the above, I do not find any merit in the appeal by the Department. The appeal is, therefore, rejected.

Order dictated & pronounced in open court on 22.03.2010.

(M. Veeraiyan)
Member (Technical)

Ckp.