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CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, WEST BLOCK No.2, R.K.PURAM, NEW DELHI - 110066
CUSTOMS APPEAL BRANCH

Appeal No. ST/701 /2008 - CU[DB] Date **25/04/2012**

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

To :
C.S.T. DELHI
17-B, I.P. ESTATE, IAEA HOUSE, NEW DELHI.

C.S.T. DELHI Appellant

Vs

M/S COMPETENT AUTOMOBILE CO. LTD., Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/348 2012 CU|DB|** dated 19.04.12 passed by the Tribunal under **Section 129, (B) of the Customs Act,1962 & Financial Act 1994 relating to Service Tax**

Assistant Registrar
(Customs Appeal Branch)

Copy to :

1. Respondent
M/S COMPETENT AUTOMOBILE CO. LTD.,
COMPETENT HOUSE, F-14,
CONNAUGHT PLACE,
NEW DELHI.

2. Adv. / Consult
MR.M.K.GANDHI,ADV
A-155,SHIVALIK,MALVIYA NAGAR, NDELHI

3. C.D.R
4. Bar association. CESTAT. New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publictions Pvt Ltd.,1512-B, Bhishm Pitamah marg,Opp. ICICI Bank of Defence Colony, New Delhi-3
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 - 110005
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
(Customs Appeal Branch)

CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL
PRINCIPAL BENCH, NEW DELHI
Court No.III

ST/Appeal No.701/2008

(Arising out of order in original No.56/08-S.Tax dated 20.10.08 passed by the Commissioner of Central Excise,Delhi)

Date of Hearing: 19.4.2012

For Approval and signature:

Hon'ble Mrs. Archana Wadhwa, Member Judicial
Hon'ble Mr.Mathew John, Technical Member

1.	Whether Press Reporters may be allowed to see The order for publication as per Rule 27 of the CESTAT(Procedure) Rules, 1982?	No
2.	Whether it would 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 Department Authorities?	Yes.

CST, Delhi Appellants

Vs

MS Competent Automobile Co Ltd Respondent

Appeared for the Appellant: Shri K.K. Jaiswal, DR
Appeared for the Respondent: Shri M.K. Gandhi, Advocate

Coram: **Hon'ble Ms. Archana Wadhwa, Member (Judicial)**
Hon'ble Mr. Mathew John, Member (Technical)

Final ORDER No. ST/A/348/12-Cus

Per Archana Wadhwa:

Being aggrieved with that part of the impugned order of Commissioner vide which he has not imposed penalty on the appellant, while confirming the service tax amount against the respondents, Revenue has filed the present appeal. It is seen that the Commissioner has granted benefit of Section 80 of the Finance Act to the respondents on the ground that the assessee had paid the entire service tax along with interest before the issuance of the show cause notice and by taking note of the Board's Circular F No. 37/167/06-CxIV dated 3.10.07.

2. We find that an identical appeal of the Revenue pleading for imposition of penalty on the same respondent was considered by the Tribunal and was rejected as reported in Commissioner of Service Tax Vs Competent Automobile Company Ltd 2011 (24) STR 561 (Tri Del). As such, by following the said decision, we find no infirmity in the order of Commissioner in not imposing penalties on the respondents and accordingly reject the appeal filed by the Revenue.

(Order dictated and pronounced in the open Court.)

(ARCHANA WADHWA)
Judicial Member

(MATHEW JOHN)
Technical Member

MPS*