

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

Appeal No. ST/623 /2008 - CU[DB]

Date 19/01/2012

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

To :
M/S BEE KAY ENTERPRISES (PHARMA)
477-R, STAR PLAZA BUILDING MODEL TOWN,
MAIN ROAD, MINT GUMRI CHOWK, LUDHIANA.
M/S BEE KAY ENTERPRISES (PHARMA)

Appellant

Vs
Respondent

C.C.E. CHANDIGARH

I am directed to transmit herewith a certified copy of **Final order No.ST/A/45/ 2012 CU[DB]** dated 18.01.2012
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
C.C.E. CHANDIGARH
C.R. BUILDING, PLOT NO. 19,
SECTOR 17-C, CHANDIGARH
160017
2. Adv. / Consult
3. C.D.R
4. Bar association, CESTAT, New Delhi
5. Director Publications, Customs, Excise. I.P. Estate, New Delhi
6. M/s Centax Publications 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,
West Block No.2, R. K. Puram, New Delhi.**

Date of hearing/decision 10.01.2012

Service Tax Appeal No. 623 of 2008

(Arising out of order in appeal No. 369/ST/Ldh/2007 dt. 7.12.2007
passed by the Commissioner (Appeals) Central Excise, Chandigarh).

M/s Bee Kay Enterprises (Pharma)

Appellant
None for the appellants.

Vs.

CCE, Chandigarh

Respondent
Rep. by Sh. B.L. Soni, DR for the respondent.

**Coram: Hon'ble Sh. D.N. Panda, Judicial Member
Hon'ble Sh. Rakesh Kumar, Technical Member**

Final ORDER NO. ST/A/45/12-CW

Per: Shri D. N. Panda:

None present for the appellant. Ld. DR appearing for the revenue says that the issue of reimbursement of expenses paid to clearing and forwarding agent is no more in res-integra in terms of decision of Larger Bench in the case of Sri Bhagavathy Traders vs. C.C.E., Cochin – 2011 (24) STR 290 (Tri-LB). Therefore, tax element is to be confirmed. In so far as penalty is concerned, that also needs confirmation.

2. We find that the penalty imposed is very small and that also indicate that earning of appellant is equally small. When the law was in infancy stage, liability of appellant could not be worked out under confusion. Therefore, confirming tax demand and interest, penalty levied by the impugned order is waived.

(Dictated and pronounced in the open Court)

**(D.N. Panda)
Judicial Member**

**(Rakesh Kumar)
Technical Member**