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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/570 /2007 - CU[DB] Date **24/01/2012**

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

To :
M/S ANAND SONS
51, KISHANGANJ, HAPUR, DISTT. GHAZIABAD

M/S ANAND SONS Appellant
Vs
C.C.E. MEERUT II Respondent

I am directed to transmit herewith a certified copy of **Final order No.ST/A/74/ 2012 CU[DB]** dated 20.01.2012 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. MEERUT II
OPP. SAHEED PARK (NEAR
ASHOK KI LAT) DELHI ROAD,
MEERUT (UP)

2. Adv. / Consult
MR.KAMALJEET SINGH
J-144, PATEL NAGAR -I,
GHAZIABAD.

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,
West Block No.2, R. K. Puram, New Delhi.

Date of hearing/decision 18.01.2012

Service Tax Appeal No. 570 of 2007
(Arising out of Order in Appeal No. 182-CE/MRT-II/07 dt. 30.07.2007 passed by the Commissioner of Central Excise (Appeals), Meerut-II).

M/s Anand Sons — Appellant
Rep. by Sh. Kamaljeet Singh, Advocate for the appellants.

Vs.

CCE, Meerut — 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/74/12-Cus.

Per: Shri D. N. Panda:

There is no disaggrement between parties that reimbursement of expenses are subject matter of dispute in this appeal. They agree that decision of the Tribunal in the case of **M/s Sri Bhagavathy Traders vs. CCE, Cochin reported in 2011-TIOL-478-CESTAT-BANG** has resolved the dispute.

2. We do not find any legal infirmity in the order passed by the appellate authority. Matter in dispute was in controversy for long time and the assessee were not able to precisely work out their liability.

3. Shri Kamaljeet Singh, ld. Counsel clarified that the present appellant is in business and providing same taxable service. This calls for confirmation of penalty of Rs. 1,000/- levied under Section 77. We order accordingly. So far as the penalties under Section 77 and 78 of Finance Act, 1994 are concerned, those are waived.

4. Appeal is partly allowed confirming tax and interest including penalty under Section 77 of Finance Act, 1994.

(Dictated and pronounced in the open Court)

(D.N. Panda)
Judicial Member

(Rakesh Kumar)
Technical Member

Pant