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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

STAY Application No. : ST/Stay/1878/2008
Appeal No. : ST/591/2008-CU[DB]

Dated: **23/08/2012**

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

C.C.E. LUDHIANA
Central Excise House, 'F' Block, rishi
Nagar, Ludhiana 141001 (Punjab)

C.C.E. LUDHIANA (Appellant)

VS

LAMBA COACHING CENTRE, (Respondent)

I am directed to transmit herewith a certified copy of Final Order No. **ST/A/550/2012-CU[DB]** dated **13/08/2012** passed by the Tribunal under section **01(5) of the Finance Act, 1994 relating to Service Tax Act, 1994.**

Assistant Registrar
CUSTOMS Appeal Branch

Copy To,
1. Respondent
LAMBA COACHING CENTRE,
SCO 20, MODEL TOWN EXTENSION,
NEAR KRISHNA MANDIR,
LUDHIANA.

2. Advocate(s) / Consultant(s):

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. Gaurd File

Assistant Registrar
CUSTOMS Appeal Branch

CUSTOMS, EXCISE & SERVICE TAX
APPELLATE TRIBUNAL,
West Block No. 2, R.K. Puram,
NEW DELHI

COURT NO. II

Service Tax appeal No. 591/2008

[Arising out of order-in-appeal No. 154/CE/ADC/Ldh/07 dated 7.3.2007 passed by the Commissioner (Appeals), Customs & Central Excise, Chandigarh]

Date of hearing/decision: 13th August, 2012

CCE, Ludhiana — Appellant
Reptd. By Shri Amresh Jain, D.R.

Versus

M/s. Lamba Coching Centre — Respondent
None

Coram: Hon'ble Shri D.N. Panda, Judicial Member;
Hon'ble Shri Mathew John, Technical Member

FINAL ORDER NO.ST/A/550/12-Cus. DATED

Per D.N. Panda:

None present for the respondent. The only pleading of learned D.R. is that penalty under Section 76 of Finance Act, 1994 should have been imposed in addition to penalty under Section 78 of the said Act when show cause notice proposed both the penalties.

2. We do not find anything significant from last para of page 2 of appellate order to impeach that order and to impose penalty under Section 76. Learned Commissioner (Appeals) had considered the facts and circumstances of the case in the para preceding to conclusion he has drawn.

Therefore, Revenue's appeal is dismissed finding no legal infirmity in the first appellate order. We also note that the adjudication order itself indicate that penalty to the extent of 25% of service tax has already been deposited by the respondent.

(Dictated & pronounced in the Open Court.)

(D.N. PANDA)
JUDICIAL MEMBER

(MATHEW JOHN)
TECHNICAL MEMBER

RK

While arriving at the above decision, we are guided by the decision of Punjab & Haryana High Court in the case of CCE Vs City Motors 2010 (19) STR 486 (P&H).

(MATHEW JOHN)
Member Technical