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

COURT-IV

Date of hearing/decision: 13.06.2017

Appeal No. ST/3163-3164/2012(DB)
[Arising out of the Order in Appeal No.IND/CE/000/APP/170/2012 dated 18/07/2012, passed by the Commissioner, Service Tax, Central Excise & Customs, Indore

Balvinder Singh Neel Appellant

Vs.

C.C.E Indore Respondent

Appearance:

Present Ms. Jatin Mahajan, Advocate for the appellant
Present Shri Ranjan Khanna, DR for the respondent

Coram: Hon'ble Mr. D.N. Panda, Member (Judicial)
Hon'ble Mr.Ashok K. Arya, Member (Technical)

FINAL ORDER No. 54043-54044/2017

Per D.N.Panda:

1. The appellant claims small tax payers' exemption submitting that he is a small tax payer. First there were no records maintained evidencing such status. However, today appellant says that it has discharged the tax liability with the interest for which he may be exonerated from penalty.

2. In view of above submissions not disputing tax liability, the ld. Adjudicating authority is directed to examine the records whether the tax liability has been discharged with interest. If not, that shall be recoverable.
3. In so far as, the penalty aspect is concerned, Ld. Adjudicating Authority has granted concession in penalty but the appellant has not availed the same. Considering appellant's plea that he is a small tax payer, the same concessional penalty granted by ld. Authority below to him, is extended to discharge the same within a month of receipt of this order.
4. With the above direction both the appeal are partly allowed to the extent indicated above.

[Order dictated and Pronounced in the open court]

(Ashok K.Arya)
Member (Technical)

(D.N. Panda)
Member (Judicial)

RS