CUSTOMS EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

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

<u>COURT-IV</u>

Date of hearing: 25.08.2017

Appeal No. ST/52836/2014-ST[SM]

[Arising out of the Order-in-Appeal No. 189-RDN-ST-JPR-I-2012 dated 11.09.2012, passed by the Commissioner of Central Excise, Jaipur]

M/s. Shivam Electricals	…	Appellant
Vs.		
C.C.E. Jaipur-I	...	Respondent

Appearance:

Present Shri Kumar Vikram, Advocate for the appellant
Present Shri Ubhav Sengraj, DR for the respondent

Coram: Hon’ble Mr. Ashok Jindal, Judicial Member

<u>FINAL ORDER No. 56835/2017</u>

<u>Per Ashok Jindal:</u>

The appellant is in appeal against the impugned order imposing penalty imposed on them.

2. Brief facts of the case are that the appellant is a cable operator and taking cable services from M/s. Bhaskar Multinet Pvt. Ltd and thereafter providing cable services to the cable users. The appellant got themselves registered in 2003 but did not pay service tax on their activity during the period 2002-06. Thereafter, the show cause notice was issued by invoking extended period of limitation and the demand of service tax was confirmed along with interest and various penalties were

imposed under section 76, 77 and 78 were imposed. The appellant is challenging imposition of penalty before me.

3. Heard the parties. Considered the submission.

4. It is a fact on record that as contended by the appellant that they were under confusion as their main party i.e. M/s. Bhaskar Multinet Pvt. Ltd. were paying service tax, therefore, they were not required to pay service tax, they did not pay service tax. But on finding out that the appellant has not paid entire amount of service tax along with interest. It is an admitted fact. Further, I find that appellant got themselves registered in the year 2003 itself. Therefore, the appellant cannot take the defense that they were ignorant that when the main party was paying the service tax they are not required to pay service tax.

5. In that circumstances, appellant is not entitled for any immunity from imposing penalty on them.

6. In that circumstances, the impugned order is upheld. Appeal filed by the appellant is dismissed.

[Dictated and Pronounced in the open court]

(Ashok Jindal)
Judicial Member

Bhanu