IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL,

WEST BLOCK NO.2, R.K. PURAM, NEW DELHI-110066

BENCH-SM

COURT –III

Service Tax Appeal No.ST/59969/2013 [SM]

[Arising out of Order-in-Appeal No.102(ST)/RPR-I/2013 dated 04.06.2013 passed by the Commissioner (Appeals), Central Excise, Raipur]

C.C.E. & S.T., Raipur **…Appellant**

Vs.

M/s. Balaji Enterprises **… Respondent**

Present for the Appellant : Ms.Neha Garg, D.R.
Present for the Respondent: None

Coram: HON'BLE MR. S.K. MOHANTY, MEMBER (JUDICIAL)

Date of Hearing/Decision: 16/10/2017

FINAL ORDER NO. 57341/2017

PER: S.K. MOHANTY

Heard ld. D.R. for Revenue. None appeared for the respondent, despite notice.

2. Revenue has filed the present appeal against the impugned order dated 04.06.2013 passed by the Commissioner (Appeals), Central Excise and Service Tax, Raipur, wherein penalties imposed in the adjudication order were set aside by invoking the provisions of Section 80 of the Finance Act, 1994. Revenue has assailed the impugned order on the ground that non-payment of Service Tax by the appellant within the stipulated time was not due to any bonafide reason and thus, the benefit of Section 80 ibid cannot be extended in this case for non-imposition of penalty.

3. On perusal of the case records, I find that the Commissioner (Appeals) has discussed the factual aspects, as to why the benefit of Section 80 can be extended to the appellant (respondent herein) since the Commissioner (Appeals) has discussed the issue and arrived at the conclusion that no penalty can be imposed on the respondent, I am of the view that the said order cannot be interfered with at this juncture.

4. Therefore, the appeal filed by the Revenue is dismissed.

[Dictated and pronounced in the Open Court]

(S.K. MOHANTY)
MEMBER (JUDICIAL)

Anita