IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL
West Block No. 2, R.K. Puram, New Delhi – 110 066.

Date of Hearing/Order: 22.1.2018

No. ST/COD/55874/2013, ST/Stay/55873/2013 and ST/55635/2013-SM

(Arising out of Order-in-Appeal No. ST/JPR-I/2012 dated 27.9.2012 passed by the Commissioner (Appeals), Central Excise, Jaipur).

M/s VPA & Associates Appellant

Vs.

CCE & ST, Jaipur-I Respondent

Appearance

Shri Kumar Vikram, Advocate - for the appellant

Shri U. Sengraj, D.R. - for the respondent

CORAM: **Hon'ble Mr. S.K. Mohanty, Member (Judicial)**

Final Order No. 50377/2018

Per S.K. Mohanty :

Heard both sides.

2. There is delay of one day in filing the appeal before the Tribunal. The reason of delay explained by the applicant seems reasonable. Accordingly, the same is condoned.

3. The applicant has filed the stay application in terms of Section 35F of the Central Excise Act, 1944. Since, the appellant had already reversed the Cenvat credit of Rs. 1,10,518.45 taken by it, stay

application is considered for waiver of the balance adjudged amount for the purpose of this appeal.

3. The appellant is contesting the penalty imposed on it under Section 76 of the Finance Act, 1994. On perusal of the impugned order, I find that for non-payment of service tax within the stipulated time, the impugned order has computed the number of days of delay and accordingly, imposed penalty of Rs. 12,400/- under Section 76 ibid. Since, the fact is not under dispute that the appellant did not pay the service tax within the stipulated time, it is exposed to the penal consequences provided under Section 76 ibid. Therefore, I do not find any infirmity in the impugned order. Accordingly, the appeal filed by the appellant is dismissed.

(Dictated & pronounced in open Court)

(S.K. Mohanty)
Member (Judicial)

RM