IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL, EAST REGIONAL BENCH : KOLKATA

S.T.Appeal No.78721/2018

Arising out of Order-in-Appeal No.203/SKS/BOL/ST/2018-19 dated 11.05.2018 passed by Central Excise, Customs & Service Tax, Kolkata

M/s Hati Enterprises

…APPELLANT(S)

VERSUS

CGST & Excise, Bolpur

RESPONDENT (S)

APPEARANCE

Shri P. K. Sen, Consultant for the Appellant (s)
Shri A. K. Biswas, Supdt. (A.R.) for the Revenue

CORAM:

SHRI P. K. CHOUDHARY, HON'BLE JUDICIAL MEMBER

DATE OF HEARING / PRONOUNCEMENT : 03.01.2019

ORDER NO…FO/A/77169/2018

Per Shri P. K. Choudhary :

At the outset, it is seen that the appellant intends to contest the present appeal on merit. Accordingly, the appeal is admitted and with the consent of both sides, the same is being taken up for hearing.

2. This is an appeal filed by the Appellant against Order-in-Appeal No.203/SKS/BOL/ST/2018-19 dated 11.05.2018.

3. Heard both sides and perused the appeal records.

4. The ld.Consultant appearing on behalf of the appellant, filed a written submission and argued that out of the total demand of

Rs.53,826/-, the appellant has already deposited an amount of Rs.46,043/- on 14.02.2014. The balance amount was not paid as there was a mistake in the calculation by the Adjudicating Authority. However, he undertakes that the balance demand would also be paid by them to put the entire issue at rest. However, he argued that the penalties imposed under various Sections may be set aside.

5. In view of the circumstances as stated above, I find that this is an appropriate case for waiver of penalty. Accordingly, penalties imposed under Sections 76,77 and 78 of the Finance Act, 1994, are set aside by invoking Section 80 of the Finance Act, 1994. Demand of service tax of Rs.53,826/- is upheld along with interest.

6. The appeal filed by the appellant is thus partly allowed.

(Dictated and pronounced in the open Court)

Sd/

(P. K. CHOUDHARY)
MEMBER (JUDICIAL)

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