

**IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE
TRIBUNAL, KOLKATA
EASTERN ZONAL BENCH: KOLKATA**

Appeal No. ST/158/2008

Arising out of Order-in-Original No. 13/ST/AYukt/KOL-VII/2008 dated 29.05.2008 passed by the Commissioner of Central Excise & S. Tax, Patna.

M/s Bharat Sanchar Nigam Limited.

....Appellant (s)

Vs.

Commissioner of Central Excise & S. Tax, Patna

....Respondent (s)

Appearance:

Shri A. K. Sahi, Advocate for the Appellant (s)

Shri A. K. Biswas, Suptd. (AR) for the Respondent(s)

CORAM:

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

HON'BLE SHRI BIJAY KUMAR, MEMBER (TECHNICAL)

Date of Hearing/Decision: - 18.07.2018

ORDER No...FO/A/77258/2018

Per Bench:

Heard both sides and perused the appeal records.

2. We find that the entire amount of Service Tax, after re-assessment, came to Rs.29,77,870/-, and the same has been paid and there is no dispute on the same as confirmed vide the letter of the Superintendent dated 10.04.2008. As the same has already been paid by the appellant on 27.11.2007, the appellant is now before the

Tribunal for waiver of interest of Rs.10,72,398/- and penalties imposed under Sections 76, 77 and 78 of the Finance Act, 1994.

3. We also find that the appellant as already paid an amount of Rs.5.00 lakhs towards liability of interest, as directed by the Tribunal vide Stay order No. S-68/KOL/2011 dated 28.03.2011.

4. In view of the above discussions, we do not find any justification for imposition of the penalties. Hence, the penalties imposed under various sections are set aside by invoking the provisions of Section 80 of Finance Act, 1994.

5. The appellant are directed to deposit the balance amount of interest, if they have not already paid, after adjustment of the amount of Rs.5.00 lakhs already paid by them.

6. The demand of Service Tax and interest are upheld. Penalties are set aside. The appeal filed by the appellant is thus, partly allowed in the above terms.

(Dictated and pronounced in the open court.)

(Bijay Kumar)
Member (Technical)

(P. K. Choudhary)
Member (Technical)

Tushar Kr.