IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.78 of 2011

(Arising out of Order-in-Original No.24/Commr./ST/Kol./2010-11 dated 15.12.2010 passed by Commissioner of Service Tax, Kolkata)

Commissioner of Service Tax, Kolkata
180, Shantipally, Rajdanga Main Road, Kolkata 700107

Appellant

VERSUS

M/s Dev Construction
38/2, Mahim Halder Street, Kolkata-700026

Respondent

APPERANCE :
Shri A.Roy, Authorized Representative for the Appellant
None for the Respondent

CORAM:
HON'BLE MR.ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE MR.RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO......75125/2023

DATE OF HEARING : 16 .03.2023
DATE OF DECISION : 16 .03.2023

Per Ashok Jindal :

The Revenue is in appeal against the impugned order wherein the ld.Commissioner has refrained from imposing penalty on the respondent under Sections 76 & 78 of the Finance Act, 1994 on the ground that there was no malafide intention of the respondent to evade payment of service tax.

2. Considering the fact that the Service Tax Laws are very complicated during the impugned time, the benefit under Section 80 of the Finance Act, 1994, is required to be given to the respondent. Accordingly, no penalty is imposable on the respondent. Therefore, we do not find any merit in the appeal filed by the Revenue. Accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

Sd/-
(Ashok Jindal)
Member (Judicial)

Sd/-
(Rajeev Tandon)
Member (Technical)

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