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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.285 of 2012

(Arising out of Order-in-Original No.10/Commr./ST/GHY/2011-12 dated 23.03.2012 passed by Commissioner of Central Excise & Service Tax, Guwahati.)

Commissioner of Central Excise & Service Tax, Guwahati
(Sethi Trust Building, G.S. Road, Bhangagarh, Guwahati-781005, Assam.)

...Appellant

VERSUS

M/s. Hindustan Paper Corporation Limited

.....Respondent

(Kagaj Nagar, Jagiroad, Assam, Pin-783380.)

APPEARANCE

Shri P.K.Ghosh, Authorized Representative for the Revenue
NONE for the Respondent

CORAM: HON'BLE SHRI ASHOK JINDAL, MEMBER(JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER(TECHNICAL)

FINAL ORDER NO. 76243/2023

DATE OF HEARING : 31 July 2023
DATE OF DECISION : 31 July 2023

Per : ASHOK JINDAL :

Heard the Ld.AR for the department.

2. Considering the fact that the respondent has paid the demand of service tax along with interest before issuance of the show cause notice, therefore the adjudicating authority refrained from imposing penalty under section 76 and 78 of the Finance Act, 1994. Against the said order revenue is in appeal seeking to impose penalty under section 78 of the Act.

3. As the respondent has already paid service tax amount along with interest before issuance of the show cause notice, therefore, giving benefit of section 80 of the Finance Act, 1994, we also refrain from imposing penalty under section 76 and 78 of the Finance Act, 1994.

Therefore, we do not find any merit in the revenue's appeal. Accordingly, the same is dismissed.

(Dictated and pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

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