

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

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No.70948 of 2013

(Arising out of Order-In-Original/ST/SHILLONG NO.01/2013 dated 22nd February 2013 passed by the Commissioner, Central Excise, Shillong)

M/s. Lamare & Company

(Vill-Thangskai, P. O. Lumshnong, Dist.-Jaintia Hills, Meghalaya, 786145)

Appellant

VERSUS

Commr. of Central Excise, Shillong

(Morellow Compound, M. G. Road, Shillong-793001)

Respondent

APPEARANCE :

None for the Appellant

Mr. S. S. Chattopadhyay, Authorized Representative for the Respondent

CORAM:

HON'BLE MR. R. MURALIDHAR, MEMBER (JUDICIAL)

HON'BLE MR. K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO.77319/2023

Date of Hearing : 16 October 2023

Date of Decision: 16 October 2023

PER R. MURALIDHAR:

The Appellant is before us being agitated by the penalty of Rs. 1,51,13,154/-. In spite of notice, nobody is present on behalf of the Appellant. Since the matter pertains to the year 2013, we have taken up the Appeal itself for disposal with the help of the Learned AR.

2. On going through the OIO, it is seen that the Appellant initially has not collected any Service Tax when the service was provided. Subsequently, when the enquiry was made, they have taken up the matter with the clients and paid the entire amount of Rs.1,51,13,154/- along with interest of Rs.33,86,174/-. These amounts have been appropriated in the OIO. The Appellant has given detailed explanation for the delayed payment of this amount.

3. On going through the factual matrix, we find that this is a case, where the entire amount along with interest has been paid before the

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issuance of Show Cause Notice. Being a deserving case, we waive the penalty under Section 80 of the Finance Act, 1994.

4. Accordingly, we set aside the penalties imposed in the Impugned Order.

5. The Appeal is disposed off thus.

(Dictated and pronounced in the open court.)

Sd/-

(R. Muralidhar)
Member (Judicial)

Sd/-

(K. Anpazhakan)
Member (Technical)

Pooja