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

REGIONAL BENCH – COURT NO. 1

Service Tax Appeal No. 139 of 2011

(Arising out of Order-in-Original No. 32/Commr/ST/Kol/2010-11 dated 05.01.2011 pased by the Commissioner of Service Tax, Central Excise Bhavan, 180, Santipally, Rajdanga Main Road, 3rd Floor, Kolkata – 700 107)

Commissioner of Service Tax **: Appellant**
180, Santipally, Rajdanga Main Road, 3rd Floor,
Kolkata – 700 107

VERSUS

M/s. Creation **: Respondent**
1B, Sultan Alam Road, Tollygunge,
Kolkata – 700 033

APPEARANCE:

Shri S.S. Chattopadhyay, Authorized Representative for the Appellant

Shri Subhasis Podder, Advocate for the Respondent

CORAM:

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

FINAL ORDER NO. 75438 / 2024

DATE OF HEARING / DECISION: 06.03.2024

Order : [Per Shri Ashok Jindal]

The Revenue is in appeal against the impugned order seeking imposition of penalty under Section 76 of the Finance Act, 1994 on the respondent.

2. Considering the fact that a penalty under Section 78 of the Finance Act, 1994 has already been imposed on the respondent, it is not required to impose a penalty under Section 76 of the Finance Act on the respondent.

2.1 Moreover, it is submitted that the respondent has availed the Sabka Vishwas (Legacy Dispute Resolution) Scheme, which has been opted by them.

3. In these circumstances, we do not find any merit in the appeal field by the Revenue. Accordingly, the same is dismissed.

(Dictated and pronounced in the open court)

Sd/-	Sd/-
(K. ANPAZHAKAN)	**(ASHOK JINDAL)**
MEMBER (TECHNICAL)	MEMBER (JUDICIAL)

Sdd