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

REGIONAL BENCH - COURT NO.1

Service Tax Appeal No.76433 of 2014

(Arising out of Order-in-Appeal No.768/Pat/S.Tax/Appeal/2014 dated 25.07.2014 passed by Commissioner(Appeals), Customs, Central Excise & Service Tax, Patna.)

M/s. Sone Command Area Development Agency
(Sone Bhawan, B.C.P. Path, Patna-800001.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Patna

.....Respondent

(C.R. Building, Bir Chand Patel Path, Patna-800001.)

APPEARANCE

Shri Shikesh Jha, Advocate for the Appellant (s)
Shri S.Mukhopadhyay, Authorized Representative for the Revenue

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

FINAL ORDER NO. 75769/2024

DATE OF HEARING : 23.04.2024
DATE OF DECISION : 23.04.2024

Per : ASHOK JINDAL :

By filing this appeal, the appellant is seeking setting aside of the penalty imposed on them.

2. The facts of the case are that a case was booked against the appellant for non-payment of service tax under the category of 'Renting of Immovable Property Service' for the period June 2003 to March 2007 as the appellant was not filing any Service Tax Return or not obtained any registration. After issuance of the show cause notice, the matter was adjudicated and demand of Service Tax was confirmed along with

interest and penalty was also imposed. The appellant is aggrieved from the imposition of penalty, therefore, the appellant in appeal before us.

3. Heard the parties.

4. We find that the appellant is established by Department of Agriculture, Animal Husbandry and Co-operative (Agriculture), Govt. of Bihar. Being a statutory organization, it cannot be alleged that the appellant is having any *mala fide* intentions and the service tax demand has been paid by the appellant along with interest, in that circumstances, in terms of Section 80 of the Finance Act, 1994, the appellant gets immunity from imposition of penalty. Accordingly, the penalty imposed on the appellant is set aside.

In the result, the appeal is allowed to the extent that no penalty is imposable on the appellant.

(Operative part of the order was pronounced in the open Court.)

Sd/
(ASHOK JINDAL)
MEMBER (JUDICIAL)

Sd/
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

sm