

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

REGIONAL BENCH – COURT NO. 1
Service Tax Appeal No. 75016 of 2013

(Arising out of Order-in-Original No. 11/COM/ST/SLG/12-13 dated 01.10.2012
passed by the Commissioner, Customs, Central Excise & Service Tax, Siliguri
Commissionerate, Siliguri.)

Commissioner of Customs, Central Excise & Service Tax, Siliguri : Appellant
Siliguri Commissionerate, Siliguri

VERSUS

M/s. Sikkim Manipal University of Health, Medical and Technological Science : Respondent
5th Mile, Tadong, Gangtok, Pin-737102

APPEARANCE:

Shri J.Chattopadhyay, Authorized Representative for the Appellant

Ms. Ananya Rath, Advocate for the Respondent

CORAM:

HON'BLE SHRI ASHOK JINDAL, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)
FINAL ORDER NO.75794/2024

DATE OF HEARING: 24 .04.2024

Against the impugned order, both sides filed the appeals before this Tribunal. The Respondent's appeal is against the demand of Service Tax on the Respondent confirmed by the Appellant and the Appellant's appeals for non imposition of penalty under section 78 of the Finance Act, 1994 against the Respondent.

2. The appeal filed by the Respondent has been decided reported in 2017 (3) GSTL 512 (Tri.-Kolkata) wherein it has been held that the Respondent is not liable to pay any Service Tax.

3. As Respondent has succeeded in their appeal and as there is no levy of Service Tax against them, therefore, no penalty is imposable on the respondent. In view of this, the Revenue appeals deserves no merits.

4. Accordingly, the same is dismissed.

(Dictated and Pronounced in the open court)

(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

(ASHOK JINDAL)
MEMBER (JUDICIAL)