IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, WEST ZONAL BENCH AT MUMBAI

COURT No. I

Appeal No. ST/86073/2018

(Arising out of Order-in-Appeal No. NGP/EXCUS/000/APPL/ 242/17-18 dated 05.09.2017 passed by Commissioner of Central Excise & Service Tax (Appeals), Nagpur)

Commissioner of Central Excise & ST Nagpur — **Appellant**

Vs.

The Post Master
Head Post Office Gondia — **Respondent**

Appearance:

Shri Atul Sharma, Asst. Commr (AR) — for appellant
Shri H.R. Lanjewar, Post Master Gondia — for respondent

CORAM:

Hon'ble Mr. S.K.Mohanty, Member (Judicial)

Date of Hearing/Decision: 14.05.2018

FINAL ORDER NO. A/86824/2018

Per: S.K.Mohanty

Heard both sides.

2. Revenue is in appeal against the impugned order dated 05.09.2017 passed by Commissioner of Central Excise & Service Tax (Appeals), Nagpur. The grievance of Revenue is that the payment of service tax by 'book transfer' is not the proper mode

of payment and accordingly, the impugned order allowing the appeal of the respondent cannot be sustained.

3. The fact is not in dispute that the entire amount of service tax had already been paid by the respondent and the same had also been credited to the Central Government account. Since there is no amount outstanding, which is to be recovered from the respondent, I am of the view that the impugned order allowing the appeal of the respondent herein, cannot be faulted with. Further, I also find that vide paragraph 23 in the impugned order, the learned Commissioner (Appeals) has also referred to the instructions issued by CBEC, prescribing that mode of any other payment is proper for discharge of service tax liability.

5. Therefore, I do not find any infirmity in the impugned order. Accordingly, the appeal filed by Revenue is dismissed.

(Order dictated in Court)

(S.K.Mohanty)
Member (Judicial)

nsk