CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL MUMBAI

WEST ZONAL BENCH

SERVICE TAX APPLICATION (EH) NO: 86240 OF 2024
(on behalf of appellant)
IN
SERVICE TAX APPEAL NO: 85836 OF 2023

[Arising out of Order-in-Original No: 65/RB/Commissioner/Belapur/2022-23 dated 10th December 2022 passed by the Commissioner of CGST & Central Excise, Belapur.]

Sanjay Jain
Reliance Jio Infocomm Ltd
Building No. 5B, Reliance Corporate Park
5 TTC Industrial Area, Thane Belapur Road
Ghansoli, Navi Mumbai- 400 701. … ***Appellant***

versus

Commissioner of CGST & Central Excise
Belapur
CGO Complex, CBD Belapur, Navi Mumbai- 400 614. ***…Respondent***

APPEARANCE:

Shri Abhishek K. Deodhar, Advocate for the appellant

Shri SBP Sinha, Superintendent (AR) for the respondent

CORAM:

HON'BLE MR C J MATHEW, MEMBER (TECHNICAL)
HON'BLE MR AJAY SHARMA, MEMBER (JUDICIAL)

FINAL ORDER NO: __85051/2025

DATE OF HEARING: 16/01/2025
DATE OF DECISION: 16/01/2025

PER: CORAM

This application seeks ‘out-of-turn’ disposal of service tax appeal no. 85836 of 2023 against order[1] of Commissioner of CGST & Central Excise, Belapur.

2. Learned Counsel for the applicant submitted that the limited issue is that of penalty on the appellant who was alleged to have been involved in non-payment of tax by principal-appellant which did not survive final order[2] disposing off appeal[3] of M/s Reliance Jio Infocomm Ltd challenging the very same order.

3. We have heard Learned Authorised Representative.

4. Considering the justification offered, we allow the application and, with consent of both sides, take up the appeal for disposal.

5. Learned Counsel for the appellant submitted that, with the recovery of tax demanded from M/s Reliance Jio Infocomm Ltd having been set aside, there is no cause for retention of penalty on the individual-appellant.

6. We have heard Learned Authorised Representative.

7. As the issue of taxability stands settled in favour of

---

[1] [order-in-original no. 65/RB/Commissioner/Belapur/2022-23 dated 10th December 2022]
[2] [no. A/85812/2024 dated 27th August 2024]
[3] [service tax appeal no. 85317 of 2023]

assessee, the penalty on the appellant does not survive. Accordingly, the appeal is allowed by setting aside the penalty.

(Dictated and Pronounced in Open Court)

(AJAY SHARMA)
Member (Judicial)

(C J MATHEW)
Member (Technical)

**/as*