Commissioner of Central Excise Vs. Jas One Securities

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SooperKanoon Citation : sooperkanoon.com/30104

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Feb-20-2003

Reported in : (2006)2STR80

Judge : J Balasundaram

Appellant : Commissioner of Central Excise

Respondent : Jas One Securities

Judgement :

1. The Revenue is aggrieved by the order of the Commissioner of (Appeals), who has condoned the delay in filing of quarterly return in ST-3 (for service tax) for the quarter ending March, 1995. It is the contention of the Revenue that although the plea of the respondents that they were new in business and were not aware of the rules and regulations of the newly introduced service tax was sufficient to condone the delay for the quarter ending December, 1994 (which was already condoned by the adjudicating authority), the same reason could not hold good for the quarter ending March, 1995.

2. I have considered this submission and perused the impugned order.

The assessee/respondent has not shown reasonable cause for failure to comply with the requirements of filing return even after they have become aware of the requirements under the provisions of the service tax enactment. Therefore, I hold that lower appellate authority was not justified in condoning the delay for the second quarter viz., quarter ending March, 1995 and hold that penalty was justified for delay in this quarter, Accordingly, I set aside the impugned order and allow the appeal of the Revenue.