A.M. Soddar and Co. Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Sep-15-2004

Reported in : (2004)(117)LC636Tri(Mum.)bai

Judge : T Anjaneyulu

Appellant : A.M. Soddar and Co.

Respondent : Cce

Judgement :
2. The tax involved is Rs. 1,695/- where as penalty imposed is Rs. 15,200/- for the year ending 30.09.1997. There is delay of 21 weeks in filing returns. Penalty of Rs. 15,200/- is reduced to Rs. 2,100/-.

3. In the second instance, the tax involved is Rs. 2,305/- where as the penalty imposed is Rs. 6,000/-. There is delay of 8 weeks in filing returns. Penalty of Rs. 6,000/- is reduced to Rs. 800/-.Anchor Shipping Agencies v. Commissioner of Central Excise, Mumbai I (Tribunal). In this case, there was delay of 11 weeks of delay in filing the quarterly ST-3 returns, though the Service Tax was paid and minimum penalty of Rs. 100/- per week was imposable, the penalty was reduced from Rs. 7700/- to Rs. 1100/- for delay of 11 weeks.

(ii) Harital and Co. v. Commissioner of Central Excise, Mumbai-I . In this case, penalty for late filing returns under Section 77 was reduced from Rs. 10,800/- to Rs. 2,000/-.