

**Commr. of C. Ex. Vs. Bharat Security Services and**

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**SooperKanoon Citation :** [sooperkanoon.com/39335](http://sooperkanoon.com/39335)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jun-13-2005

**Reported in :** (2005)(188)ELT454TriDel

**Judge :** S Kang, Vice-

**Appellant :** Commr. of C. Ex.

**Respondent :** Bharat Security Services and

**Judgement :**

2. Revenue filed these applications for condoning the delay in filing the appeals. In view of the reasons explained in the applications, the delay is condoned.

3. With the consent of the party, the appeals are taken up for final hearing.

4. Revenue filed these appeals against the orders-in-appeal whereby the penalties imposed on the respondents were set aside as the respondents paid Service tax along with interest prior to 23-9-2004. The Commissioner (Appeals) in the impugned order held that a Voluntary Disclosure Schemes known as Extra Ordinary Tax Payer Friendly Scheme was circulated vide letter dated 23-9-2004. Under this-scheme any service provider who got registered up to 30-10-2004, are not liable for any penal action. The Commissioner (Appeals) held that in view of the immunity from penal action under this Extra Ordinary Tax Payer Friendly Scheme, no. penalty is imposable on the respondents, as they have paid service tax prior to 30-10-2004.

5. The contention of the Revenue is that the respondents are registered prior to the Extra Ordinary Tax Payer Friendly Scheme and not registered this immunity scheme. Therefore, are liable to penal action.

6. I find that the service provider who registered and paid service tax during Extra Ordinary Tax Payer Friendly Scheme up to 30-10-2004, not liable to any penalty. Therefore, I find no infirmity in the finding of the Commissioner (Appeals) that the respondents to pay service tax along with the interest prior to 30-10-2004 are also not liable for penalty. In view of these circumstances, I find no merit in the appeals. Therefore all the appeals are dismissed.

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