

Commissioner of C. Ex. Vs. Shree Sainath Communication-ii

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-22-2006

Reported in : (2007)8STT343

Judge : M Ravindran

Appellant : Commissioner of C. Ex.

Respondent : Shree Sainath Communication-ii

Judgement :

1. This appeal is directed against the Order-in-Appeal dated 31-1-2005 wherein the Commissioner Appeals has set aside the penalties imposed on the respondents.

2. The respondent is absent despite notice. Heard learned D.R. and perused the records. I find from the record that the respondent is a very small scale cable operator, may be doing his operation from the house. I also find that it is admitted fact that he was a small time operator and he was unaware of the provisions of law and intricacy and misunderstanding created by the cable operators association. Learned Commissioner Appeals has considered this aspect and set aside the penalties imposed on the respondents. To my mind Order-in-Appeal dated 1-1-2005 is correct and deserves to be upheld and no interference is called for. The department's appeal is, therefore, dismissed.