

Commissioner of Central Excise Vs. Ashu Cables Groups

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-01-2006

Judge : S Kang, Vice-, S T T.V.

Appellant : Commissioner of Central Excise

Respondent : Ashu Cables Groups

Judgement :

2. The Revenue filed this appeal against the order-in-appeal whereby the Commissioner Appeals waived the penalty imposed under Sections 75, 76, 77 and 78 of Finance Act.

3. We have gone through the impugned order. In the impugned order, the Commissioner Appeals held that the demand for differential service tax does not survive. In view of the evidence on record and also waived imposition of penalties. We find as the show cause notice was issued to the respondents for demanding differential amount of service tax, which was dropped, by the Commissioner (Appeals) and Revenue is not questioning that portion of the impugned order, therefore, the question of imposition of penalty does not survive. The appeal is dismissed.