

Kikabhai Enterprises Vs. Commissioner of Customs and

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jan-29-2007

Reported in : (2007)9STJ79CESTAT(Mum.)bai

Judge : V T M.

Appellant : Kikabhai Enterprises

Respondent : Commissioner of Customs and

Judgement :

1. The application is for modification of the final order dated 27/01/2006 of the Tribunal.
2. This was listed earlier on 06/12/2006 and the learned advocate was present and sought adjournment and accordingly adjourned to today (29/01/2007). Today none represented the appellant. Heard the learned DR. Perused the records.
3. The grounds on which modification of the final order of the Tribunal dated 27/01/2006 was sought is that recently the Hon'ble CESTAT, Bangalore bench in the case of Mass Marketing & Advertising Services Pvt. Ltd. v. CCE, Bangalore 2006 (75) RLT 50 (CESTAT-Bang) has held that interest is not leviable when service tax is paid before issue of show cause notice. He also sought setting aside the penalty in toto.
4. It is noticed that the order of the Tribunal dated 27/01/2006 is a reasoned order and it was also subject to further appellate remedies.

There is no error apparent on record and therefore no valid grounds have been made out by the applicant to allow his prayer.

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