Planner India (P) Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/46099

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-30-2007

Reported in : (2008)12STJ61CESTATNew(Delhi)

Judge : P Das

Appellant : Planner India (P) Ltd.

Respondent : Cce

Judgement :

1. The appellant filed this appeal against the impugned order in so far as imposition of penalty of Rs. 12,047/- under Section 76 of the Finance Act, 1994. The Tribunal vide Final Order No. 309/2006-SM (BR) dated 14.2.2006 remanded the matter to the Commissioner (Appeals) to examine the imposition of penalty under Section 76 on the ground whether the appellant was in confusion in respect of payment of tax under the service tax on architectural services.

2. Heard both sides and on perusal of the records, it is seen from the impugned order that service tax on architectural, service was levied on 16.10.98 and consulting engineering services was levied on 7.7.97. The service tax on the above mentioned services, in the present case, is related to the year 2000-2001. The Commissioner (Appeals) observed that there is no evidence on record that the appellants had sought any clarification from the department, prior to their registration regarding tax liability on the above services. He also discussed in detail the letters issued by them with the Superintendent of Central Excise in

respect of procedure of filing of their return and payment of tax. I find that the appellant failed to give any explanation for late payment of tax. Therefore, I do not find any reason to interfere the order of the Commissioner (Appeals). Accordingly, the appeal filed by the appellants is rejected.