Commissioner of Central Excise Vs. Tops Detective and Security

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SooperKanoon Citation : sooperkanoon.com/46581

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-03-2007

Reported in : (2008)12STJ333CESTAT(Mum.)bai

Judge : J Balasundaram, Vice

Appellant : Commissioner of Central Excise

Respondent : Tops Detective and Security

Judgement :

1. The Revenue is aggrieved by the order of the Commissioner (Appeals) who has reduced the penalty from Rs. 5,00,000/- (five lakhs) to Rs. 10,000/- (ten thousands) imposed upon the respondents herein, who are providers of taxable services in the category of "Security Agency Services".

2. I have heard the learned SDR and perused the record. None appeared for the respondents, inspite of notice.

3. The Commissioner has held that balance revenue to the extent of Rs. 50,109/- only is involved in the present case and the appellant has paid all the dues on 28.8.2006. He has held that there was an arguable case on merit viz. the issue of determination of value of taxable services. These are the reasons given by him for reducing the penalty.

The quantum of penalty to be imposed is a matter of discretion. No grounds have been made out in the present appeal for enhancement to the extent of penalty imposed by the original adjudicating authority.

4. I therefore hold that there is no ground to interfere with the impugned order and reject the appeal.