

**Cce Vs. Chandra Motor**

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**SooperKanoon Citation :** [sooperkanoon.com/46954](http://sooperkanoon.com/46954)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Feb-05-2008

**Judge :** P Das

**Appellant :** Cce

**Respondent :** Chandra Motor

**Judgement :**

1. The Revenue filed this appeal against the order of Commissioner (Appeals) whereby penalty under Section 76 of the Finance Act, 1994 was set aside, 2. After hearing both the sides and on perusal of record, I find that the Adjudicating Authority found that the Respondents deposited the tax on 10.10.2006 for the period 1<sup>st</sup> April, 2005 to 31<sup>st</sup> March, 2006.

Show cause notice was issued on 28.2.2007. The Adjudicating Authority confirmed the tax of Rs. 16,280/- and imposed penalty of equal amount under Section 76 of the Finance Act, 1994. The Commissioner (Appeals) set aside the penalty imposed under Section 76. The Revenue contended that the Commissioner (Appeals) had not appreciated the provision of Section 73(4), which provides demand of tax in respect of suppression of fact with intent to evade payment of tax.

3. I find that after considering the facts and circumstances of the case in detail, Commissioner (Appeals) observed that the respondent has acted in a bonafide manner which was not disputed by the Revenue. So, Commissioner (Appeals) has

rightly set aside the penalty. Accordingly, I do not find any reason to interfere with the order of Commissioner (Appeals). The appeal of Revenue is rejected.

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