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## (2008) 09 AHC CK 0265 Allahabad High Court

Case No: None

Commissioner of Central Excise

**APPELLANT** 

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State Bank of India

RESPONDENT

Date of Decision: Sept. 11, 2008

**Acts Referred:** 

• Finance Act - Section 80

Citation: (2009) 14 STR 148

Hon'ble Judges: S.P. Mehrotra, J; R.K. Agrawal, J

Bench: Division Bench

Final Decision: Dismissed

## **Judgement**

## @JUDGMENTTAG-ORDER

- 1. For delay in depositing service tax by the respondent-State Bank of India, Assi Branch, Bhaidaini, Varanasi, a penalty of Rs. 11,179/- was imposed which was reduced by the Commissioner (Appeals) to Rs. 5,000/-, which has been upheld by the Tribunal. The revenue has preferred the appeal against the order of the Tribunal dated 20-12-2007. As the revenue effect is only Rs. 600/- (sic) (Rs. 6,000) and odd, the Court is not inclined to entertain the appeal, which is accordingly dismissed.
- 2. Shri S.K. Mishra, learned Counsel appearing for the Revenue is present.
- 3. Even otherwise, we find u/s 80 of the Finance Act upon establishing a reasonable cause for the said failure to deposit service tax within stipulated period, the penalty can be waived. This is an additional ground for not entertaining the appeal.