

Commissioner of Central Excise Vs State Bank of India

Court: Allahabad High Court

Date of Decision: Sept. 11, 2008

Acts Referred: Finance Act 1992 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.