**(2014) 01 CESTAT CK 0007**

**In the Customs, Excise And Service Tax Appellate Tribunal**

**Case No :** Service Tax Appeal No. 772, 774 Of 2008

?M/s Singh Transporters And Anr. — APPELLANT

Vs

CCE, Raipur — RESPONDENT

**Date of Decision :** 08-01-2014

**Acts Referred:**
Finance Act, 1994 — Section 80

**Citation :** (2014) 01 CESTAT CK 0007

**Hon'ble Judges :** Archana Wadhwa, J;Rakesh Kumar, Technical Member

**Bench :** Division Bench

**Advocate :** B.L. Narasimhan, Ranjana Jha

**Final Decision :** Allowed

# Judgement

1. Both the appeals are being disposed of by a single order as the issue involved is identical. Demand of service tax of Rs.96,000/- and Rs. 11,000/- stand confirmed against the appellant on the ground that they have provided site formation and clearance services to South Eastern Coalfields Limited.

2. Learned advocate fairly agrees that the issue stand decided against them in the case of National Mining Co. Ltd. vs. CCE, Dibrugarh reported in 2008 (10) S.T.R. 136 (Tri. - Kolkata) and, as such, submits that he is not contesting the confirmation of demand of duties. However, he submits in the very said decision, the Tribunal has observed that keeping in view the disputed nature of services and interpretation of the scope of the service, it is a fit case to waive the penalty under Section 80 of the Finance Act, 1994. He, accordingly, prays for setting aside the penalties upon both the appellants.

3. After hearing the learned Jt. CDR, we uphold the confirmation of demands and set aside the penalties in terms of the declaration of law in the case of National Mining Co. Ltd. vs. CCE, Dibrugarh referred (supra).

(Operative part of the order pronounced in the open court)