IN THE HIGH COURT OF PUNJAB & HARYANA
AT CHANDIGARH

STA 8/2013 (O&M)
Date of decision:06.12.2019

M/s Maggu Tourist Company
.............Appellant

v.

Commissioner, Central Excise and another
.............Respondents

Coram: Hon'ble Mr.Justice Jaswant Singh
Hon'ble Mr.Justice Lalit Batra

Present:- Mr.Sudhir Makkar,Advocate for the applicant/appellant

Mr.Anshuman Chopra,Advocate for the respondents.

<u>Jaswant Singh,J(Oral).</u>

Appellant, a partnership Company is engaged in the business of providing bus service to its clients for picking up its clients' employees from various destinations and drop them at the clients' destination and vice versa. For the services rendered, it has already deposited the service tax alongwith interest, as demanded. In the instant appeal challenge is to the imposition of penalties by Revenue by invoking the provisions contained under Sections 70,73,76,77 and 78 of the Finance Act,1994.

Vide order dated 15.1.2014 the appeal stands "Admitted" for consideration of following substantial questions of law:-

1. Whether in the facts and circumstances of the case, the imposition of penalty under Sections 76 and 78 of the Central Excise Act,1944 (in short "the Act') is legally justified?

2. Whether in the facts and circumstances of the case, the impugned orders passed by the respondents in context of imposition of penalty are in contravention of Section 80 of the Act?

Now CM 24863-CII/2019 has been filed on behalf of the appellant stating therein that Central Government has launched 'Sabka Vishwas (Legacy Dispute Resolution)Scheme,2019' vide Central Government Notification No.04/2019 Central Excise-NT dated 21.8.2019 for resolution of disputes pending under indirect tax enactments, applicable to the Central Excise Act,1944 or Chapter V of the Finance Act,1994 and the Rules made thereunder. It is further averred that case of the appellant is covered under the said scheme and to seek relief under the said scheme, withdrawal of the instant appeal with the leave of this Court is condition precedent to become eligible to make a declaration under the Scheme and furnishing of the proof of such withdrawal to the designated committee for availing the benefit of the scheme. The application is supported by an affidavit of Ved Parkash Maggu,one of the partners of the appellant Company. It is thus prayed that the instant appeal be dismissed as withdrawn with leave of the court to avail the relief granted under the said scheme.

Notice of the application.

Learned counsel for the respondents accepts notice and states that he has no objection if the application is allowed, appeal is dismissed as withdrawn with the leave of the Court to enable the appellant to approach the authorities concerned to avail the relief available to appellant Company under the aforesaid Scheme dated

21.8.2019.

In view of the above, CM 24863-CII/2019 is allowed. STA No.8 of 2013 is dismissed as withdrawn with the leave of the Court and with liberty to appellant to approach the authorities concerned to avail the relief under 'Sabka Vishwas (Legacy Dispute Resolution) Scheme,2019' vide Central Government Notification No.04/2019 Central Excise-NT dated 21.8.2019.

(Jaswant Singh)
Judge

06.12.2019. **(Lalit Batra)**
joshi **Judge**

Whether Speaking/reasoned	**Yes/No**
Whether Reportable	**Yes/No**