IN THE HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH

Service Tax Appeal No. 04 of 2018 (O&M)
Date of Decision: 20.11.2019

Vijay Kumar Garg, Prop., M/s. Pawan Confectionary,
Main Market, Loharu, Bhiwani, Haryana

.... Appellant

Versus

Union of India and another

.... Respondents

CORAM: HON'BLE MR. JUSTICE JASWANT SINGH
HON'BLE MR. JUSTICE LALIT BATRA

Present: Mr. Sudhir Malhotra, Advocate
for the appellant.

Mr. Sourabh Goel, Sr. Standing Counsel, Indirect Taxes
for the respondents.

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JASWANT SINGH, J. (ORAL)

[1] The appellant, a proprietorship conern, is registered as Service Provider with the Service Tax Department and was a distributor of M/s. Idea Cellular Ltd. and providing "Business Auxillary Services" like purchase and sale of SIM Cards, bucks and recharge coupon.

[2] Brief facts of the case are that the appellant vide its application dated 18/19.02.2014 filed the declaration Form VCES-I of service tax liability of ₹ 8,77,082/- (upto 31.12.2012) under Voluntary Compliance Encouragement Scheme. The said declaration was rejected vide Order-in-Original dated 18.09.2014 **(Annexure A-1)** passed by the Assistant Commissioner, Central Excise & Service Tax Division, Hisar, being filed after due date i.e. 31.12.2013. Hence, a show cause notice dated 16/17.07.2015 **(Annexure A-2)** was issued to the appellant by the Office of Commissioner, Central Excise & Service Tax Commissionerate, Rohtak, *qua* demand of service tax of ₹ 8,77,082/- alongwith interest and penalty for the period April, 2008 to December, 2012. Accordingly, the learned Central Excise & Service Tax Commissionerate, Rohtak, vide Order-in-Original dated 31.05.2016 **(Annexure A-3)** demanded the aforesaid service tax alongwith interest, while imposing the penalty.

[3] Aggreieved with the aforesaid Order-in-Original dated 31.05.2016 **(A-3)** , the appellant filed an appeal dated 26.07.2016 before the Commissioner of Central Excise Appeals-II, Delhi, which, vide order dated 20.02.2017 **(Annexure A-4)**, stands dismissed, while affirming the Order-in-Original dated 31.05.2016 **(A-3)**.

The appellant, thereafter, filed an appeal against the aforesaid order dated 20.02.2017 **(A-4)**, raising ground that the Order-in-Original dated 18.09.2014 **(A-1)**, rejecting its VCES Application, had not attained finality, however, the said appeal was also dismissed by the Customs, Excise and Service Tax Appellate Tribunal, Chandigarh (in short 'the CESTAT'), vide order dated 29.06.2017 **(Annexure A-5)**, while affirming the Order-in-Original dated 31.05.2016 **(A-3)** for demand in question alongwith interest and penalty.

[4] Hence, the present appeal, *inter alia*, is for quashing the Final Appellate Order dated 29.06.2017 **(A-5)**.

[5] At the time of hearing, counsel for the appellant **prays** for **permission** to **withdraw** the present **appeal**, so as to enable to avail the benefit of the Amnesty Scheme, floated by the Ministry of Finance on 01.09.2019.

[6] Permitted to do so.

Dismissed as withdrawn with liberty, as prayed for.

(JASWANT SINGH)
JUDGE

November 20, 2019 **(LALIT BATRA)**
'dk kamra' **JUDGE**

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