Preet Security Services Vs. Commissioner of Customs and

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SooperKanoon Citation : sooperkanoon.com/34918

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-12-2004

Judge : A M Moheb

Appellant : Preet Security Services

Respondent : Commissioner of Customs and

Judgement :
1. The stay application arose out of the order of the Commissioner (Appeals) who in the impugned order dismissed the appeal for the non-compliance of the order issued under Section 35F of the Central Excise Act as made applicable to Service Tax. The issue pertains to Service Tax.

2. Penalties under Section 76 and Section 77 were imposed by the lower adjudicating authority. The total amount of penalty imposed worked out to Rs 53,347/-. The applicants were asked to deposit Rs 26,000/- vide order dated 23.9.2003 under Section 35F by the Commissioner (Appeals).

The applicants failed to do so. The appeal was dismissed for non-compliance.

4. The Commissioner (Appeals) ordered deposit of Rs 26,000/- out of the total penalties imposed. Considering that the amount is rather small, the applicants are directed to deposit the amount. Upon such deposit, the balance is waived. While passing this order, the financial position of the applicants as reflected in the balance sheet, is kept in mind.

Pre-deposit of penalty of Rs 26,000/- is ordered within eight weeks from receipt of this order. Non-compliance with the order will entail dismissal of appeal without further notice.