

**Commissioner of C. Ex. Vs. Feedback Ventures**

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**SooperKanoon Citation : [sooperkanoon.com/35944](http://sooperkanoon.com/35944)**

**Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi**

**Decided On : Jul-15-2004**

**Reported in : (2006)STR165**

**Judge : S Kang**

**Appellant : Commissioner of C. Ex.**

**Respondent : Feedback Ventures**

**Judgement :**

2. Heard Id. DR. Revenue filed this appeal against the Order-in-Appeal passed by the Commissioner (Appeals). The contention of the revenue is that the respondent deposited the Service Tax on due date through cheque which was credited in Govt. account on a later date. Therefore, the date on which the amount was credited in the Govt. account is the date of the payment of service tax and not the date on which the cheque was presented. I find that this issue is already covered in the decision of the Larger Bench in the case of CCE, Jaipur-I v. Genus Overseas Electronics Ltd. the Tribunal held that the date of presentation of cheque is the date of payment of Service Tax. In this case the cheque presented on due date was not dishonoured by the Bank. Therefore, I find no infirmity in the impugned order, the appeal is dismissed.