

Commissioner of Central Excise Vs. Sterling Cellular

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-31-2004

Reported in : (2006)STR159

Judge : S Kang

Appellant : Commissioner of Central Excise

Respondent : Sterling Cellular

Judgement :

1. The Revenue filed this appeal against the Order-in-Appeal passed by the Commissioner (Appeals), New Delhi.
2. The contention of the Revenue is that as the respondent paid the service tax late therefore, they are liable for interest.
3. The contention of the respondent is that the cheque was deposited in the bank on the due date. However, the amount was credited into Govt.

account after three days and respondent relied upon the circular issued by the Directorate of Service tax, dated 23-8-2000 whereby it has been clarified that the Govt. dues can be presented in the form of cheque into the authorized bank and if the cheque is not dishonoured later, the payment shall be deemed to have been made on the date when the cheque was handed over to the Govt's bankers.

4. Revenue pointed out that this circular was withdrawn. Subsequently I find that during the period in dispute, the circular was in existence and it was withdrawn w.e.f. 10-6-2001.

5. In view of the above circular, I find no merit in the Appeal. The appeal is dismissed.

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