

Thyrocare Services Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-27-2005

Reported in : (2005)(186)ELT414TriDel

Judge : P Bajaj

Appellant : Thyrocare Services

Respondent : Commissioner of Central Excise

Judgement :

2. The Service Tax of Rs. 39,087/- has been confirmed against the appellants through the impugned order by holding it to be covered under the 'business auxiliary services' in terms of Clause (19) of Section 65 of the Act.

3. The sole ground contended by the learned consultant is that, the appellants are in fact covered only under the 'Franchise Services' and the liability to pay the Service tax is on their principal who has given them franchise for carrying out Thyrocare Technologies, as they collect the samples of the blood from the patients and after carrying out some procedural treatment, sent the same to the principal and they are also working under the name and style of Thyrocare Services. But, prima facie, this contention of the learned Counsel has no merits. Even under the alleged franchisee agreement, the appellants are rendering service to their principal by collecting blood samples and after carrying out some procedural treatment, transmitting the same to them.

I do not find, prima facie, any illegality in the impugned order.

Therefore, the stay application of the appellants is dismissed. They are directed to make pre-deposit of the entire Service tax and penalty amount within eight weeks from today. Failing which, their appeal shall become liable to be dismissed without any further reference to them.

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