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industrial Army Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-27-2005

Judge : S Kang, Vice-

Appellant : industrial Army

Respondent : Commissioner of Central Excise

Judgement :

1. Heard both sides. The applicant filed this application for waiver of pre-deposit of Service Tax of Rs. 4,84,861/- for the period 16-10-98 to 31-10-2001. The contention is that the applicants are proving security services to the Govt. officers and Public-sector organization and they are unable to collect from the clients the service tax. Hence, they are unable to deposit the Service Tax. The applicants are not disputed that they are covered under the scope of security services and liable to Service Tax under the Finance Act. As the applicants are providing security service which is not disputed by the appellant, therefore, I find no reason to waive the pre-deposit of the service tax. The applicants had not pleaded any financial hardship. They have pleaded only that Govts. is advertising in the newspapers that service tax has to be paid by the consumer who is receiving the services. But I find that the Rule also provides that the person who is providing the service is liable to collect the service tax for the service received by their customers and to deposit with authority. In these circumstances, stay petition is dismissed. The applicants are directed to deposit whole amount of the service tax within a period of six weeks. To come up for reporting compliance on 14-12-2005.

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