

Udaan Vs. Commissioner of Central Excise

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SooperKanoon Citation : sooperkanoon.com/40681

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-31-2005

Judge : S T S.S.

Appellant : Udaan

Respondent : Commissioner of Central Excise

Judgement :

1. Heard both sides and found that they agree that in this case the entire amount of service tax was deposited by the service provider.

However, this deposit has been made in non-designating bank which, since then stands transferred to the appropriate bank branch.

2. The impugned order of the lower authorities confirming the tax demand and the penalty therefor is required to be set aside with directions to rehear the appellant to verify the fact of the transfer involved herein, in terms of Pay Accounts office letter dated 3-4-2003 and grant the due discharge of tax certificate only if transfer is found in order. No penalty is called. Appeal allowed as remand to the original authority.