

Security and Protection Services Vs. C.C.E.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-27-2006

Judge : S Kang, Vice-, S T T.V.

Appellant : Security and Protection Services

Respondent : C.C.E.

Judgement :

2. Applicant filed this application for waiver of pre-deposit of Service Tax of Rs. 10,29,657/- and penalty of Rs. 21,40,657/-. The applicants were providing Security Agency Services to M/s. BSNL and they received an amount of Rs. 2,05,08,553/- for the period 1998-2004.

Applicants are not disputing regarding Services provided by them. The contention is that some portion of the demand is pertains to the period 1998 and show cause notice was issued on 8-4-2004 and the demand for the period 1998 is beyond five years. As per provisions of 73 of the Financial Act, the demand can be raised for five years only. The applicant also pleaded financial hardship on the ground that the pre-deposit of the amount will cause undue hardship.

3. We find the applicant is not disputing that they had provided Security Agency Services to M/s. BSNL during the relevant period. The Security Agency Services is liable to pay Service Tax w.e.f.

16-10-1998. In these circumstances, Prima facie, it is not a fit case for the total waiver of amount of Service Tax. Keeping in view of the facts and circumstance of the case and financial hardship, applicants are directed to deposit an amount of Rs. 4.50 lakhs (Rupees Four lakhs and Fifty thousand only) within a period of six weeks. On deposit of the above-mentioned amount, the remaining amount of duty and penalty is waived for hearing of the appeal. Report compliance on 24th April, 2006.

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