

Cellular Technologies Vs. Commissioner of C. Ex.

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SooperKanoon Citation : sooperkanoon.com/42146

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Mar-13-2006

Judge : S T C.

Appellant : Cellular Technologies

Respondent : Commissioner of C. Ex.

Judgement :

1. After hearing both sides for some time, the requirement of pre-deposit of penalty is arrived and the appeal is taken up for hearing. Considering the fact, that the service tax amounting to Rs. 1,10,721/- and interest amounting to Rs. 8,634/- have been paid and the appellant is a small service provider, the penalty is reduced to Rs. 11,000/-.