

Commissioner of Central Excise Vs. Ambuja Cement Ltd.

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SooperKanoon Citation : sooperkanoon.com/42907

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-19-2006

Judge : S Kang, Vice-

Appellant : Commissioner of Central Excise

Respondent : Ambuja Cement Ltd.

Judgement :

1. The Revenue filed this application for condoning the delay of approximately four months. The initial appeal was filed through Speed Post. Thereafter Revenue enquired from the registry and it was informed that no appeal was received in the registry. Subsequently, the present appeal is filed. In these circumstances, the delay in filing the appeal is condoned.

2. The Revenue also filed the application for condoning the delay vide which the refund amount of Rs. 42,582/- was sanctioned. The contention of the respondent is that they had paid the service tax whereas the liability to pay service tax lies on foreign company who provided the services and whose office is in India. As the applicant had wrongly paid the service tax, therefore, they are entitled for the refund.

Keeping in view the facts and circumstances of the case, the registry is directed to list this appeal in the week starting from 3-7-2006. In the meantime, operation of the impugned order is stayed.