Anant Technocrats P. Ltd. Vs. Commr. of C. Ex. and Cus.

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SooperKanoon Citation : sooperkanoon.com/43261

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Jul-28-2006

Judge : S T S.S., K Kumar

Appellant : Anant Technocrats P. Ltd.

Respondent : Commr. of C. Ex. and Cus.

Judgement :

2. The Service tax levied on the appellant amounting to Rs. 4,05,000/-along with interest has been discharged and only an amount of Rs. 20,295/-stands outstanding now required to be deposited. The penalty imposed by the original authority has been deposited in full.

The Commissioner (Appeals) as a review authority enhanced the penalty from Rs. 20,000/- to Rs. 12 lakhs Under Sections 76 and 78 of the Finance Act, 1994.

3. Since major part of the Service Tax was discharged even before the show cause notice was issued, the enhancement of the amount can be ordered to be waived as pre-deposit required Under Section 35F of the Central Excise Act, 1944 as made applicable to Service Tax matters and order stay of recovery thereof pending regular hearing of the appeal.