Techaids Vs. Commissioner of Central Excise

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-03-2006

Reported in : (2006)(109)ECC451

Judge : S Kang, Vice-, N T C.N.B.

Appellant : Techaids

Respondent : Commissioner of Central Excise

Judgement :

2. Appellant filed this Appeal against the Order-in-appeal whereby the refund claim of the appellant was rejected on the ground that the appellant filed the refund in respect of service tax paid by them on the ground that process undertaken by them does not amount to maintenance or repair.

3. The brief facts of the case are that the appellants are receiving old and used cylinders and replenished the paper/cotton felt/rubber required in them for specified quantity and in a specified manner for bringing the cylinders to its original workable/usable condition and thereafter the cylinders can be put to use by the textile/paper industry. The appellant deposited the service tax treating the process undertaken by them as maintenance or repair and thereafter filed refund claim on the ground that the processes undertaken by them are not covered under the maintenance or repair service. The contention of the appellants is that they are doing something more than the repair and it does not amount to repair. They are refilling the old and used rolls.

4. Admittedly the facts of the case are that the appellants are receiving old and used cylinders and these are being filled by them with paper/cotton felt/rubber for bringing the cylinders in original workable condition so that the cylinders can be put to use in the machine. In these circumstances, we find no infirmity in the impugned order whereby it was held that process undertaken by the appellants comes under the scope of maintenance or repair service. The appeal is dismissed.