

**Shriram Holographics Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/44625](http://sooperkanoon.com/44625)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Jan-18-2007

**Reported in :** (2007)9STJ70CESTATNew(Delhi)

**Judge :** N T C.N.B., P Das

**Appellant :** Shriram Holographics

**Respondent :** Cce

**Judgement :**

1. The stay application is in relation to service tax demand of Rs. 2 lakhs and penalty imposed under the impugned order. The demand is for the period 30<sup>th</sup> June, 2001 to 16<sup>th</sup> August, 2003. The contention of the appellant is that, during the relevant period, the levy service tax on consulting engineer service was limited to qualified engineers or engineering firm only. It is being pointed out that the appellant is a manufacturing company and is not an engineering company and the levy is not attracted at all. Reliance is being placed on the decision of this Tribunal in final order No. 282-83/06-ST dated 03/07/06 in the case of Shakumbari Sugar & Allied Ind. Ltd. v. CCE Meerut-I & vice-versa, wherein this Tribunal accepted the appellant's contention that levy during the relevant period is limited to professionally qualified Engineer or Engineering Firm and not to other firms which incidentally provided engineering consultancy.

2. We find merit in the appellant's contention. The requirement for pre-deposit is waived and recovery stayed till disposal of the appeal.

