

**Amba Polytubes Pvt. Ltd. Vs. Cce**

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**SooperKanoon Citation : [sooperkanoon.com/44902](http://sooperkanoon.com/44902)**

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

**Decided On : Feb-20-2007**

**Reported in : (2007)9STJ206CESTATNew(Delhi)**

**Judge : S Kang, Vice**

**Appellant : Amba Polytubes Pvt. Ltd.**

**Respondent : Cce**

**Judgement :**

1. The applicant filed this application for waiver of pre-deposit of amount of Service Tax and penalties. The applicant had already deposited an amount of Rs. One lakh out of the total demand of Rs. 1,34,136/-.

2. The contention of the applicant is that during the period for which they received the commission. There was no Service Tax on the service provided by the applicant. The amount is confirmed only on the Ground that commission is received when the exemption from payment of Service Tax was withdrawn. Keeping in view the facts and circumstances of the case, the amount already deposited is sufficient for hearing of the appeal. The pre-deposit of remaining amount of Service Tax and penalties are waived. The stay petition is allowed as Indicated above.