

Pushpak Courier Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Feb-22-2007

Reported in : (2007)9STJ197CESTATNew(Delhi)

Judge : S Kang, Vice

Appellant : Pushpak Courier

Respondent : Cce

Judgement :

1. The appellant filed this appeal against the impugned order whereby the demand of Service Tax and penalties of the equal amount were imposed.

2. The contention of the appellant is that due to illness of the father of the assessee of the proprietor, the Service Tax due for the period November 2003 to June 2004 was not paid and subsequently on 30.10.04 the same was paid along with interest even prior to show-cause notice.

The contention is that Government floated Amnesty Scheme which was up to 30th October, 2004 which provides that service provider who was registered and paid service tax along with Interest with the Revenue got himself registered with the Revenue and deposited the Service Tax along with interest prior to 30.10.04 is not liable for any penalty.

The contention is that as the appellant paid the amount of Service Tax along with interest prior to 30.10.04 they are not liable for any penalty.

3. The contention of the Revenue is that it is not the case of the appellant that they got themselves registered during this Amnesty Scheme. The contention is that the appellants were earlier registered with the Revenue authority and were paying the Service Tax but the Service Tax was not paid from November 2003 to June 2004, in these circumstances the appellants are liable for penalty.

4. I find in this case the appellants are registered with the Revenue authorities prior to Amnesty Scheme and were paying Service Tax, for the short period, the tax was not paid, therefore, I find that Amnesty Scheme is not applicable to the facts of the present case, therefore, the appellants are liable for penalty. However, taking into the facts and circumstances of the case and amount of Service Tax consolidated penalty of Rs. 25,000/- will meet the ends of justice otherwise the impugned order is upheld. The appeal is disposed of as indicated above.

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