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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Mar-15-2007

Reported in : (2007)10STJ37CESTATNew(Delhi)

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

Appellant : Billu Tech. Video Communications

Respondent : Cce

Judgement :

1. Applicant filed this application for condoning the delay of 25 days.

In view of the given the explanation, the application of condonation of delay is allowed. Applicant filed this application for waiver of amount of service tax of Rs. 1,38,369/- and penalties. Applicant had already deposited an amount of Rs. 64,500/-.

2. The applicants are not disputing the liability of service tax, however, the contention of applicant is that they are only providing service to 310 customers, whereas, as per the case of revenue, the applicants were providing the service to 410 customers. Keeping in view, the facts and circumstances of the case and we find that it is not a case for waiver of pre-deposit of amount of service tax.

Applicant are directed to deposit an amount of Rs. 50,000/- within a period of six weeks from today and report compliance on 3rd May 2007 and pre-deposit of duty are waived.

