

Anurag Colour Lab. Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/45414

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Apr-25-2007

Reported in : (2007)11STJ168CESTATNew(Delhi)

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

Appellant : Anurag Colour Lab.

Respondent : C.C.E.

Judgement :

1. Heard both sides. The applicant filed this application for waiver of pre-deposit of the amount of service tax. The applicants were providing photographic service and are paying service tax in respect of service provided by the provider. The view of the revenue is that the cost of material is also to be added while assessing the liability under the service tax. We find on the same issue, the Tribunal vide stay order dt. 19.12.06 allowed pre-deposit the amount of service tax and penalty and ordered that out of turn appeal to be heard. In view of the above stay order, pre-deposit of service tax amount is waived. Stay petition is allowed. Registry is directed to list the appeal alongwith Appeal No. ST/487/06 which is already on list.