

Proportions Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Apr-25-2007

Reported in : (2007)11STJ53CESTAT(Mum.)bai

Judge : T Anjaneyulu

Appellant : Proportions

Respondent : Cce

Judgement :

1. Heard both sides. There is a delay of about five months in filing this appeal. The applicant submits that he was suffering from arthritis during the period 15.5.2006 to 15.8.2006, in support of which medical certificate is annexed. There after he spend some time in search of expert tax consultant to file this appeal. The delay is convincing as such the same is condoned. Application is allowed.

2. This appeal is filed against enhancement of penalty to Rs. 29,000/- (approximately) from Rs. 1,500/-. The appellant has already paid service tax amount of Rs. 31,000/- (approximately) and interest of Rs. 3,500/-. This amount is considered sufficient for the purpose of Section 35F of the Central Excise Act as such further pre deposit is waived in respect of penalty and stay is granted pending disposal of the appeal. Application is allowed. List the appeal in its turn.