

**Space Decorators Vs. Commissioner of Central Excise**

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**SooperKanoon Citation :** [sooperkanoon.com/45482](http://sooperkanoon.com/45482)

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

**Decided On :** May-09-2007

**Reported in :** (2007)8STR180

**Judge :** J Balasundaram, Vice, A T K.K.

**Appellant :** Space Decorators

**Respondent :** Commissioner of Central Excise

**Judgement :**

1. We have heard both sides on the application for waiver of pre-deposit of Service Tax of Rs. 4,27,000/- (Rupees four lakhs twenty seven thousand only) confirmed as a result of holding that they are Interior Decorators within the meaning of Section 65 (59) of Clause V of the Finance Act, 1994, and penalty of equal amount under Section 78 in addition to penalty of Rs. 100/- per day during which the non-payment continues, under Section 76 of the Finance Act, 1994.

2. We find prima facie force in the submissions of the applicants that they cannot be considered Interior Decorator as they are only carrying out Civil and Plumbing work and also manufacturing wooden furniture for which they are registered and prima facie are not rendering any advice, services related to planning, design of spaces.

3. We, therefore, waive pre-deposit of duty and penalty and stay recovery thereof pending the appeal.

