

Universal Cylinders Ltd. Vs. Cce

Universal Cylinders Ltd. Vs. Cce

SooperKanoon Citation : sooperkanoon.com/45667

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jun-15-2007

Reported in : (2007)8STR628

Judge : N T C.N.B., P Das

Appellant : Universal Cylinders Ltd.

Respondent : Cce

Judgement :

2. The impugned order has imposed service tax by treating reconditioning as repair-cum-maintenance. The submission of the Id.Consultant is that reconditioning was included only with effect from 2005 and the demand is for an earlier period. It is also being pointed out that the appellant has already deposited Rs. 60,000/- out of the demand of about Rs. 2.30 lakhs.

3. A perusal of the definition of the service during the relevant period shows that reconditioning was not treated as repair cum maintenance during that period. The appellant has a strong, prima facie, case on merits. In view of this, requirement for further pre-deposit is waived and stay application is allowed.