Rishabh Travels Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/45790

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-06-2007

Reported in : (2008)9STR575

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

Appellant : Rishabh Travels

Respondent : Cce

Judgement :
1. Heard both sides. The applicant filed this application for modification of the stay order in pursuance to the order dt. 10.4.07 passed by the Hon'ble High Court of Rajasthan at Jodhpur. The Hon'ble High Court held as under: Ld. Counsel for the appellant states that subsequent to the decision of the Tribunal the department itself has waived 60% of the service tax liability in respect of operators like the petitioner and, therefore, the liability of the petitioner has substantially been reduced in terms of the said circular of service tax and the amount that has been deposited by the petitioner, fulfilled the condition of order passed by the Tribunal, if the balance amount after taking into account the waiving of tax for the period in question is only considered to be outstanding against the assessee.

The assessee - appellant may move an appropriate application before the Tribunal bringing out these facts. If such application is made within 4 weeks, the Tribunal shall decide the said application with the reasoned order.

2. The notification No. 15/07-ST dt. 4.4.07 allowed abatement of 60% of service tax in respect of tour operators for the period 1.4.200 to 4.2.2004. Revenue submitted that in view of this abatement, the amount of tax comes to approximately Rs. 10.7 lakhs. The contention of the applicant is that after passing the stay order by the Tribunal, the applicant had already deposited an amount of Rs. 4,15,500/-. The Tribunal vide stay order dt. 16.10.06 directed the applicant to deposit 50% of the amount of service tax. Therefore, in view of the abatement given by the notification, the amount already deposited is sufficient for hearing of the appeal. Pre-deposit of remaining amount of service tax and penalty is waived. Stay order is modified as above.