Sachdeva New P.T. College Vs. Cce

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-13-2007

Reported in : (2008)12STJ207CESTATNew(Delhi)

Judge : P Das

Appellant : Sachdeva New P.T. College

Respondent : Cce

Judgement :

2. The appellants are engaged in providing of commercial training of coaching services on which service tax was introduced with effect from 1.7.2003. By a show cause notice dated 15.10.2004, it has been alleged that they have collected Rs. 2,55,130/- against which they are liable to pay tax of Rs. 20,410/-.

3. The learned advocate on behalf of the appellant submits that they produced detailed chart showing that prior to 1.7.2003 they received Rs. 81,339/- which is non-taxable. It is his submission that after 1.7.2003, they received Rs. 1,73,791/- against; which tax paid was Rs. 13,903/-. He submits that they have already deposited the amount of Rs. 13,903/- 4. On perusal of the impugned order, it is seen that the authorities below did not accept the contention of the appellant on the ground that there is no mention of duration in the receipt issued to the students.

But it is apparent from the statement at page 32 of the appeal that the appellant had given details of receipt of Rs. 81,339/- which has been received prior to 1.7.2003. It is seen that the department failed to verify the details as mentioned in the said statement. Therefore, the contention of the lower authorities in respect of demand of Rs. 6,507/- is not sustainable. Accordingly, demand of tax of Rs. 6,507/- and penalty are set aside and balance of tax of Rs. 13,903/- is upheld.