Shamli Steels P. Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/45895

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Jul-25-2007

Judge : S Kang, Vice

Appellant : Shamli Steels P. Ltd.

Respondent : Cce

Judgement :

1. The applicant filed this application for waiver of pre-deposit of amount of Service Tax of Rs. 53,291/- and penalty of the equal amount.

The demand was confirmed treating the applicant as a commission agent and service rendered by them as 'Business Auxiliary Services'.

2. The only contention of the applicant is that the demand is time-barred as no suppression can be alleged against the applicant. The applicant was under the bona fide belief that but he was not liable to pay Service Tax as he was working for some commission agent and the main commission agent was paying service tax. In view of the fact that the applicant acting as a commission agent during the relevant period, therefore, it is not a fit case for total waiver of amount of Service Tax. The applicant is directed to deposit Rs. 25,000/- within a period of four weeks. On deposit of the above-mentioned amount, the pre-deposit of remaining amount of Service Tax and penalty is waived.

Adjourned to 29.8.2007 for reporting compliance.