

**Kartik Infotech Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/45991](http://sooperkanoon.com/45991)

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

**Decided On :** Aug-08-2007

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

**Appellant :** Kartik Infotech

**Respondent :** Cce

**Judgement :**

2. The applicant filed this application for waiver of pre-deposit of amount of Service Tax and penalties. The demand was confirmed on the ground that the applicants are running a computer training institute.

The contention of the applicant is that they are not running the computer training institute but they are providing vocational training in respect of repair of computers as well as repair of mobile phones and vocational training institute are exempted from payment of Service Tax vide Notification No. 24/2004 dated 10.9.04. The applicant also relied upon the stay order passed by the Tribunal in the case of Sunwin Technosolutions Pvt. Ltd. v. CCE 2007 (5) STR 114 where the demand was raised on the same ground.

3. In the present case, as the applicants were imparting vocational training in respect of repairs of computer as well as phones, prima facie, the applicant had "a strong case, therefore, the pre-deposit of amount of Service Tax and penalties are waived. Stay petitions are allowed.