

Speedways Tyre Service Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/46058

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Aug-22-2007

Reported in : (2008)9STR106

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

Appellant : Speedways Tyre Service

Respondent : Cce

Judgement :

1. Common issue is involved, therefore, the applications are taken up together. The applicant filed this application for waiver of pre-deposit of amount of Service Tax. Case of revenue is that the applicants are providing the service of maintenance or repair. The contention of applicant is that they are only re-trading the old and used tyres of their customers and there is no contract or agreement entered with between applicant and the customer. The contention is that as per the definition of maintenance and repair service under Section 65 of the Finance Act, any service provided by a person under a contract or agreement in relation to maintenance or repair.

2. We find that in absence of any contract or agreement, applicant have a strong case in their favour, therefore, pre-deposit of amount of service tax is waived for hearing of the appeals. Stay petitions are allowed.