

**S.K. Star Cable Network Vs. Cce**

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**SooperKanoon Citation :** [sooperkanoon.com/46191](http://sooperkanoon.com/46191)

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

**Decided On :** Sep-19-2007

**Reported in :** (2008)12STJ70CESTATNew(Delhi)

**Judge :** S Kang, Vice

**Appellant :** S.K. Star Cable Network

**Respondent :** Cce

**Judgement :**

1. The applicant filed this application for waiver of pre-deposit of amount of Service Tax of Rs. 90,593/- and penalties. The demand was raised in view of the statement made by Shri Gopesh Arora, Director of M/s Rajasthan Telematics Ltd. systems of the Multi Systems Operator.

Shri Gopesh Arora, in his statement dated 27.5.04 submitted that the applicant had made payment on the basis of 500 cable connections.

2. The contention of the applicant is that subsequently M/s Rajasthan Telematics Ltd. clarified vide letter dated 7.6.04 that actually there were 225 connections and bills were recalculated on the basis of 225 connections. The contention is that this evidence produced before the lower authority but had not taken into consideration.

3. I find as the applicants are having 225 connections and are paying Service Tax on the basis of this and Multi System Operator also subsequently recalculated the earlier bills on the basis of 225 connections.

4. Therefore, the pre-deposit of amount of Service Tax and penalties are waived. Stay petition is allowed.

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