

Fiitjee Ltd. Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/46218

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Sep-26-2007

Reported in : (2008)12STJ71CESTATNew(Delhi)

Judge : R Abichandani

Appellant : Fiitjee Ltd.

Respondent : Cce

Judgement :

1. After hearing both sides and going through the relevant material on record, it appears that, prima-facie the adjudicating authority has not imposed penalty because at the time when the service was paid, the rate applicable was 8%. The fees for coaching services were charged in advance by the appellant. Having regard to the nature of taxable service and, the fact that the total amount chargeable for the academic period was taken in advance, and service tax was paid on that amount, the appellant could not have contemplated an increase in the rate of tax at that time. Therefore, there shall be waiver of pre-deposit of the amount of penalty payable under the impugned order, during the pendency of this appeal.

2. The application stands disposed of accordingly. The appeal will now come UD for final hearing in its due course.