

Consulting Engineers Group Ltd. Vs. Cce

Consulting Engineers Group Ltd. Vs. Cce

SooperKanoon Citation : sooperkanoon.com/46233

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-01-2007

Reported in : (2008)12STJ49CESTATNew(Delhi)

Judge : S Kang, Vice, J T T.K.

Appellant : Consulting Engineers Group Ltd.

Respondent : Cce

Judgement :

2. The applicant filed this application for waiver of pre-deposit of Rs. 2,71,896/- and penalties. The contention is that while computing the liability amount had paid in cash is taken into consideration whereas the tax is paid from Cenvat credit that has not taken into consideration. The contention is that they had paid tax from the Cenvat credit to the extent of Rs. 2,27,919/-. The contention is that Revenue is also calculating the tax liability by taking into consideration the rate of Service Tax @ 10.2% whereas when the bills were raised in respect of the service provided the rate of tax was only 8% and relevant date for deciding the rate of Service Tax is the date on which bills were raised. In view of this, we find that the applicant had a strong case in their favour, therefore, the pre-deposit of amount of Service Tax and penalties are waived. Stay petition is allowed.