

Vastushilpi Projects and Vs. C.C.E.

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SooperKanoon Citation : sooperkanoon.com/46284

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-15-2007

Reported in : (2008)9STR461

Judge : S Kang, Vice-, K T P.

Appellant : Vastushilpi Projects and

Respondent : C.C.E.

Judgement :

1. The applicant filed this application for waiver of pre-deposit of an amount of Rs. 3,09,596/- and penalties.

The demand is confirmed on the ground that applicants are providing the service of consultancy engineer. The contention of applicant is that they entered into agreements with the Nagar Palika for framing, servicing and implementation of water supply contracts. The contention is that for water supply they are providing consultancy service in respect of engineering on which they are paying service tax. The revenue is demanding service tax in respect of the activity such as survey the project area to identify suitable location. The contention is that this is the consultancy engineering service.

2. In view of this, we find prima facie merit in the contention of the applicant. Therefore, pre-deposit of duty and penalty are waived for hearing the appeal. The stay petition is allowed.

