Crimpson Electronics Vs. Commissioner of Central Excise

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SooperKanoon Citation : sooperkanoon.com/46307

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Oct-18-2007

Reported in : (2008)9STR466

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

Appellant : Crimpson Electronics

Respondent : Commissioner of Central Excise

Judgement :

1. Applicant filed these applications for waiver of pre-deposit of service tax of Rs. 42,574/- and penalties. The demand was confirmed on the ground that applicants were providing the service of maintenance or repair. Contention of applicant is that they are undertaking the job work only and the entry made in the books of account is also showing receipt of job work charges. The contention is that there is no evidence on record to show that they had provided any maintenance or repair service.

2. We find that even in show cause notice, it is only mentioned that the assessee has clarified that they had also undertaking the work of maintenance of machines. There is no such evidence on record. In these circumstances, as in the books of accounts, it is mentioned that the amount received in respect of job work. We find, prima facie, applicant had a strong case in his favour.

3. Therefore, the pre-deposit of service tax is waived. Stay petition is allowed.