

Total Security Systems Vs. Commissioner of Cus. and C. Ex.

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SooperKanoon Citation : sooperkanoon.com/46313

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Oct-19-2007

Reported in : (2008)10STR17

Judge : M Ravindran

Appellant : Total Security Systems

Respondent : Commissioner of Cus. and C. Ex.

Judgement :

1. This stay application is directed against the imposition of penalty and recovery of interest from the appellant/applicant. Considered the submissions made at length by both sides and perused the records. It is seen from the Order-in-Original that the Order-in-Original simply imposes penalties under various sections and orders for recovery of the interest without determining the Service tax liability of the applicant. I find strong force in the submissions made by the Id.Counsel that without determination of the tax amount, question of imposition of penalty and recovery of interest does not arise. As such, I find that the applicants have made out a prima facie case for waiver of pre-deposit of amounts involved in this case. The application for waiver of pre-deposit of the amount involved is allowed and recovery thereof stayed till the disposal of the appeal.