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H.E.G. Ltd. Vs. Commissioner of C. Ex.

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Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-02-2007

Reported in : (2008)(223)ELT212TriDel

Judge : P Das

Appellant : H.E.G. Ltd.

Respondent : Commissioner of C. Ex.

Judgement :
1. None appeared on behalf of the applicant in spite of issue of notice. Heard the Id. DR and perused the records and the appeal is admitted.

2. The applicant filed this application for waiver of pre-deposit of tax of Rs. 42,000/- and penalty of Rs. 4,000/-. On perusal of the order, it is seen that the Commissioner (Appeals) upheld the denial of credit on the services of telephone installed at the residence, which do not cover under the purview of the input services under Rule 2 of Cenvat Credit Rules, 2004. He has also denied credit on the service tax paid on the insurance of personal accident, cleaning and maintenance of garden, canteen building, and repairing of street light. I find that the finding of the Commissioner (Appeals) is, prima facie, sustainable.

The applicant failed to make out a, prima facie, case for waiver of entire amount of tax and penalty. Accordingly, the applicant is directed to pre-deposit the entire amount of tax within six weeks.

After deposit of the said amount, the pre-deposit of penalty is waived till the disposal of the appeal. Compliance to be reported on 24th December, 2007.

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