Nahar Industrial Enterprises Vs. Cce

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SooperKanoon Citation : sooperkanoon.com/46500

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

Decided On : Nov-22-2007

Reported in : (2008)10STR13

Judge : S Kang, Vice, S T T.V.

Appellant : Nahar Industrial Enterprises

Respondent : Cce

Judgement :

1. Heard both sides. The applicant filed this application for waiver of pre-deposit of service tax of Rs. 1,30,831/- and penalty.

The demand of service tax was confirmed by considering that the applicant was providing the service of storage and warehouse keeper.

The contention of applicant is that in fact as per the direction of Central Government, they have to keep a certain stock of sugar. This is a statutory obligation. The applicant relied upon the stay order dated 3.7.2006 in the case of Nawanshahr Cooperative Sugar Mills Ltd v. CCE Jalandhar where on similar ground, the Tribunal waived the pre-deposit of amount of tax and penalty.

2. In view of the above stay order, pre-deposit of amount of service tax and penalty is waived. The stay petition is allowed.

The registry is directed to list this appeal alongwith ST/Appeal No.132-136/2006.