

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

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SooperKanoon Citation : sooperkanoon.com/46580

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Mumbai

Decided On : Dec-03-2007

Reported in : (2008)10STR624

Judge : J Balasundaram, Vice-

Appellant : Total Security Systems

Respondent : Commissioner of C. Ex. and Cus.

Judgement :

1. I have heard both sides on the appeal against levy of interest and imposition of penalty upon the appellants herein who rendered service as security agency to Port Trust. The interest has been levied and penalty has been imposed on the ground that the service tax payable by the appellants was not paid within time.

2. I find that neither show cause notice nor the order of the adjudicating authority and lower appellate authority have confirmed any amount as service tax payable by the appellants. The notice and the order of the lower appellate authority relate only to interest and penalty, without confirming any service tax demand against the appellants. Since this is not legally sustainable, for want of confirmation of service tax demand, I set aside the impugned order and allow the appeal with consequential relief if any due to the appellants in accordance with law.