

**Orient Packaging Ltd. Vs. Commissioner of Central Excise**

**Orient Packaging Ltd. Vs. Commissioner of Central Excise**

**SooperKanoon Citation :** [sooperkanoon.com/46687](http://sooperkanoon.com/46687)

**Court :** Customs Excise and Service Tax Appellate Tribunal CESTAT Delhi

**Decided On :** Dec-20-2007

**Reported in :** (2008)10STR417

**Judge :** S Kang, Vice-, A T K.K.

**Appellant :** Orient Packaging Ltd.

**Respondent :** Commissioner of Central Excise

**Judgement :**

1. Heard both sides. The applicant filed this application for waiver of pre-deposit of service tax of Rs. 1,10,905/- and penalties. The demand was confirmed on the ground that the applicants were producing goods on behalf of the client. Admitted facts are that the applicants are undertaking the process of cutting of paper into sheets. We find that the period in dispute is 10-9-04 to 15-6-05 and during the period, the production of goods on behalf of client is covered under the scope of service tax and thereafter production of processing of goods on behalf of the client was also covered under the scope of tax. In these circumstances, as the applicants are undertaking the process on behalf of the client which does not amount to manufacture.

2. Prima facie, it is not a fit case for total waiver of service tax.

The applicants are directed to deposit an amount of Rs. 55,000/- within a period of six weeks. On deposit of the above mentioned amount, pre-deposit of remaining

amount of service tax and penalties are waived. To come up for reporting compliance on 11-2-08.

**SooperKanoon - India's Premier Online Legal Search - [sooperkanoon.com](http://sooperkanoon.com)**