

**Unitech Ltd. Vs. Cst**

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**SooperKanoon Citation :** [sooperkanoon.com/47029](http://sooperkanoon.com/47029)

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

**Decided On :** Feb-22-2008

**Judge :** S Jha, V T M.

**Appellant :** Unitech Ltd.

**Respondent :** Cst

**Judgement :**

1. This appeal has come up for hearing on the point of waiver and stay.

The submission of the Counsel for the appellant is that the appellant is sought to be saddled with liability for the period from 2002 to 16.6.05 on the basis of amendment in Rule 2(1)(d) of Service Tax Rules, which is the definition clause of the Rules. It is submitted that by amending the definition clause, tax liability can not be created.

Reliance is placed on an order of this Tribunal dt.9.1.08 in the case of VMT Spinning Co. Ltd. and Ors. (Service Tax Appeal No. 593-96 & 630 to 632/07).

2. Ld. DR appearing for the Revenue submitted that the case is distinguishable on facts.

3. After considering the matter we are of the opinion that in view of the order in the case of VMT Spinning Co. Ltd. & Others, The appellant is entitled to full waiver of pre-deposit and stay of recovery. We order accordingly.

4. As huge amount of revenue is involved in this case, we fix the appeal for hearing on 22.4.08.

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