S.Rajendran and Others Vs. Commissioner of Central Excise, Salem

S.Rajendran and Others Vs. Commissioner of Central Excise, Salem

SooperKanoon Citation : sooperkanoon.com/942998

Court : Customs Excise and Service Tax Appellate Tribunal CESTAT Chennai

Decided On : Oct-05-2009

Judge : The Honourable Ms. Jyoti Balasundaram, Vice President

Appeal No. : Appeal Nos.S/139 of 2008, S/140 of 2008, S/180 of 2008, S/189 of 2008

Appellant : S.Rajendran and Others

Respondent : Commissioner of Central Excise, Salem

Advocate for Pet/Ap. : Shri S.Murugappan, Advocate. Shri T.H.Rao, SDR

Judgement :

The above appeals arising out of separate impugned orders involve a common issue and hence are heard together and disposed of by this common order.

2. In all cases, demands of service tax along with interest have been confirmed on the ground that assessees herein were providing rent-a-cab operator service. Penalties have also been imposed upon them.

3. I have heard both sides. I find force in the submission of the appellants that the demands are barred by limitation for the reason that there is no material on record to establish suppression on the part of the assessees who, although had not got themselves registered with service tax authorities and not paid the taxes, have stated that they did so out of ignorance which stand has not been controverted or

rebutted by the Revenue. Therefore, although demands are sustainable on merits in the light of the decision of the Hon ble Madras High Court in Secretary, Federation of Bus Operators Vs Union of India 2001 (134) ELT 618 (Mad.), demands are not sustainable on the ground that they are time-barred.

I, therefore, set aside the impugned orders and allow these appeals on the ground of limitation.