

Customs, Excise and Gold Tribunal - Delhi

Agrimas Chemicals Ltd. vs Commissioner Of Central Excise on 15 February, 2008

Equivalent citations: 2008 10 S T R 424

Bench: S Jha

ORDER S.N. Jha, J. (President)

1. This appeal has come up for hearing for the point of waiver. The dispute relates to Service Tax for the period May to September, 2005. The case of the appellant/assessee is that excess payment had been made in the month of April, 2005 which could be adjusted against the tax liability for the period in question and, therefore, there was nothing outstanding against the appellant. Reference was made to provisions of Sub-rule (3) of Rule 6 of the Central Excise Rules, 1994 (sic) (Service Tax Rules, 1994).

2. On behalf of the Revenue, it was submitted that the adjustment referred to in Rule 6(3) pertains to the advance payment of Service Tax where the services were not rendered. He submitted that excess payment, if any, could be refunded to the appellant, but it cannot claim adjustment.

3. The outstanding demand against the appellant is Rs. 76,825/- and I am of the view that stay of demand will not result in Revenue loss. In these circumstances, the pre-deposit of the amount is dispensed with. The application is disposed of accordingly.

(Dictated and pronoun in the open Court on the 15th day of February, 2008.)