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IN THE HIGH COURT OF DELHI AT NEW DELHI

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SERTA 22/2016

S & S TECHNOCRATS PVT. LTD.

..... Appellant

Through: Mr Sumit K. Batra and Mr Krishan
Arora, Advocates.

versus

**COMMISSIONER OF SERVICE TAX,
NEW DELHI-I**

..... Respondent

Through Mr Satish Kumar, Senior Standing
Counsel.

CORAM:

JUSTICE S.MURALIDHAR

JUSTICE VIBHU BAKHRU

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01.06.2016

CM 22384/2016 (Exemption)

1. Allowed, subject to all just exceptions.

SERTA 22/2016 & CM 22383/2016 (interim stay)

2. Notice. Mr Satish Kumar, Senior Standing Counsel for the Respondent accepts notice.

3. This appeal is directed against the order dated 15th March, 2016 passed by the Customs Excise and Service Tax Appellate Tribunal, Delhi ('CESTAT') determining the pre-deposit amount at Rs.15 lakhs and declining to accept the plea of the Appellant that credit should be given to the sum of Rs.9.23

lakhs already deposited by Appellant along with the returns in Form ST-3 for the period 2008-10.

4. The Appellant has placed on record the copies of the returns filed for the said period along with Challans showing payment of tax. Thus the payment of Rs. 9.23lakhs is sought to be correlated to the period in question for which the impugned demand has been raised. The Appellant has also produced the challan to show that it has deposited a further sum of Rs.5.77 lakhs on 16th May 2016. In that view of the matter, the total amount deposited works out to Rs.15 lakhs which is the sum fixed by the CESTAT as pre-deposit.

5. Mr. Satish Kumar, learned Senior Standing Counsel for the Respondent, however opposes the plea of the Appellant and contends that the impugned order of the CESTAT does not call for interference.

6. Having considered the above submissions, the impugned order dated 15th March 2016 of the CESTAT is modified and it is directed that in view of the Appellant having already deposited Rs. 9.32 lakhs and having further deposited Rs.5.77 lakhs on 16th May 2016, there will be no requirement for the Appellant to make any further payment by way of pre-deposit in terms of the impugned order of the CESTAT. The CESTAT will now hear the appeal pending before it on merits.

7. The present appeal and application are disposed of in the above terms.

8. Order *dasti* under the signature of Court Master.

S.MURALIDHAR, J

VIBHU BAKHRU, J

JUNE 01, 2016

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