

HIGH COURT OF CHHATTISGARH, BILASPUR

TAX CASE NO. 21 OF 2016

Mohd. Saleem Contractor, C/o Bhoramdeo Sahkari Shakkar Utpadak
Karkhana Maryadit, Kawardha, Kabirdham (C.G.)

... Appellant

Versus

Union of India, through the Commissioner, Central Excise and Service
Tax, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (C.G.)
492001

... Respondent

For Appellant	:	Mr. Adhiraj Surana, Advocate.
For Respondent	:	Mr. Maneesh Sharma, Advocate.

Hon'ble Shri Navin Sinha, Chief Justice

Hon'ble Shri Justice P. Sam Koshy

Order on Board

Per NAVIN SINHA, C.J.

06/04/2016

1. Heard Counsel for the Appellant and the Respondent.
2. The present appeal arises from order dated 27.11.2015 passed by the Customs, Excise and Service Tax Appellate Tribunal, in Appeal no. ST/57251/2013-CU(DB).
3. Learned Counsel for the Appellant submits that the appeal has become infructuous to the extent of principal service tax liability as the amount demanded has since been deposited. The relief sought in the appeal is confined to the quantum of interest imposed which itself works out far in excess to the principal amount.
4. If the Appellant was itself at fault in not depositing the payment along with interest stipulated and the belated deposit of the principal amount justifies the claim raised by the department, we do not consider that the liability for interest constitutes an important question of law to admit this appeal under Section 35G of the Central Excise Act, 1944.
5. The appeal is dismissed.

Sd/-
(Navin Sinha)
Chief Justice

Sd/-
(P. Sam Koshy)
Judge