

IN THE HIGH COURT OF ORISSA AT CUTTACK

OTAPL No. 2 of 2018

Commissioner, Central Excise, Appellant
Customs and Service Tax,
Bhubaneswar-I

Mr. P.K. Panda, Senior Standing Counsel (CGST)

-versus-

M/s. Gopalji Ketaki Khara Masala and ... Repondents
Another

None

CORAM:
THE CHIEF JUSTICE
JUSTICE M.S. RAMAN

Order No.

ORDER
19.12.2022

I.A. No.3 of 2018

02. 1. For the reasons stated therein, the application is allowed. The delay of 3 days in filing the appeal is allowed. The application is accordingly disposed of.

OTAPL No.2 of 2018

2. The tax effect in the present appeal is far below the monetary limit. Consequently, the appeal is not entertained and is accordingly dismissed.

(Dr. S. Muralidhar)
Chief Justice

(M.S. Raman)
Judge