

IN THE HIGH COURT OF ORISSA AT CUTTACK

OTAPL No. 6 of 2019

Commissioner, Central Excise & Customs, Bhubaneswar-II ***Appellant***
Commissionerate

Mr. Choudhury Satyajit Mishra
Senior Standing Counsel

-versus-

M/s. Gannon Dunkerly & Co. Ltd., ***Respondent***
Kolkata

None

CORAM:
THE CHIEF JUSTICE
DR. JUSTICE S.K. PANIGRAHI

ORDER
21.12.2022

Order No.

02. 1. The challenge in this appeal by the Department is to an order dated 29th October, 2018 passed by the Customs, Excise & Service Tax Appellate Tribunal (CESTAT), Eastern Bench, Kolkata in S.T. Appeal No.3 of 2008 filed by the Respondent-Assessee.
2. Noting that the Assessee had paid the entire differential amount of service tax along with the applicable interest even before the issuance of the show cause notice. The CESTAT has waived the penalty levied on the Respondent.
3. In such peculiar facts, the Court is not inclined to entertain the present appeal. The question of law if any, arising from the

impugned order, is left open for decision in some other appropriate case.

4. Accordingly, the appeal is dismissed with the above observations.

(Dr. S. Muralidhar)
Chief Justice

(Dr. S.K. Panigrahi)
Judge

S. Behera

