OD-3

IN THE HIGH COURT AT CALCUTTA
SPECIAL JURISDICTION (CENTRAL EXCISE)
ORIGINAL SIDE

CEXA/28/2025
IA NO: GA/1/2025, GA/2/2025

ANDAMAN HOLIDAYS PRIVATE LIMITED
VS
COMMISSIONER OF CGSTAND CX HALDIA
COMMISSIONERATE AND ORS

BEFORE:
The Hon'ble CHIEF JUSTICE (ACTING) SOUMEN SEN
The Hon'ble JUSTICE RAJA BASU CHOWDHURY
Date: 18th September, 2025.

APPEARANCE :

Mr. Pramit Majumdar, Adv.
Mr. Kausheyo Roy, Adv.
Ms. Rupomita Ghosh, Adv.
…for petitioner.

Mr. Uday Shankar Bhattacharya, Adv.
Mr. Tapan Bhanja, Adv.
…for the respondent.

1. There is a delay of 187 days in filing the appeal.
2. As sufficient cause has been shown for not preferring the appeal within the period of limitation, the delay in filing the appeal is condoned.
3. The application being IA No. GA/1/2025 is allowed and disposed of.
4. Challenging the determination and the demand for service tax made by the order in original dated 15th April, 2021 passed by the Assistant Commissioner, Andaman and Nicobar Division CGST & CX, Haldia

Commissionerate an appeal was filed before the appellate authority which was rejected by order dated 25th June, 2024. Questioning such order, the petitioner moved the Customs Exercise and Service Tax Tribunal and also filed miscellaneous application for release of bank account from attachment. Such application was rejected by order dated 27th August, 2024, which is impugned.

5. It is submitted on behalf of the appellant that 30% of the demand has already been recovered from the appellant. Thus, we permit the releasing of the bank account. However, if it transpires that the submission made is incorrect or the said amount has not yet been recovered, the appeal stands dismissed for misrepresentation and the benefit of this order shall not enure to the petitioner.

6. In the light of the above, the appeal and the application are disposed of.

[SOUMEN SEN, CJ(ACTING.)]

(RAJA BASU CHOWDHURY, J.)

KB/mg