

**IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH : KOLKATA
REGIONAL BENCH – COURT NO. 2
Service Tax Appeal No. 70799 of 2013**

(Arising out of Order-in-Original No.30/COM/ST/SLG/12-13 dated 28.02.2013
passed by Commissioner of Central Excise and Service Tax, Siliguri)

Commissioner of Service Tax, Siliguri : **Appellant**
Siliguri Commissionerate, Siliguri

VERSUS

M/s. J.K.Engineering Pvt. Ltd. : **Respondent**
32, Mile, Chubia Block, P.S. Ranipool,
East Sikkim.

APPEARANCE:

Shri Debopriyo Sue, Authorized Representative for the Appellant

None for the Respondent

CORAM:

HON'BLE SHRI R.MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI RAJEEV TANDON, MEMBER (TECHNICAL)

FINAL ORDER NO.76255 / 2024

DATE OF HEARING :21.06.2024

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Order : [Per Shri R.MURALIDHAR]

No one has appeared on behalf of the Respondent. Since the issue pertains to year 2013 the Respondent's appeal itself was taken up for disposal with the help of the Ld. Authorized Representative. He submits that in the impugned Order in Appeal the adjudicating authority has confirmed the demand of Rs. 42256450/- of Service Tax. She has imposed a penalty of Rs. 33962096/-. Being aggrieved with the fact that she has not imposed a penalty of Rs. 42256450/-, the Revenue is before the Tribunal. They are also aggrieved by the miscellaneous petition. On going through the records, we find from the table ZB of the O/O at page 58 that the appellant has paid the amount of

Rs. 82,94,354/- by way of 11 challans during the period October, 2009 to February, 2011. They have also paid interest of Rs. 5,93,214/-. The Show Cause Notice was issued on 11th May, 2011. Therefore, we find that the Adjudicating Authority has correctly confirmed the demand of Rs. 82,94,354/- along with the interest of Rs. 5,93,214/- in the Order-In-Original. Hence, we do not find any merit in the appeal filed by the Revenue, in respect of the penalty imposed by the Adjudicating Authority under Section 78 and other penalties.

3. Accordingly, we dismiss the appeal filed by the Revenue.

(Dictated and pronounced in the open court)

(R.MURALIDHAR)
MEMBER (JUDICIAL)

(RAJEEV TANDON)
MEMBER (TECHNICAL)