IN THE CUSTOMS, EXCISE AND SERVICE TAX APPELLATE TRIBUNAL
EASTERN ZONAL BENCH: KOLKATA

REGIONAL BENCH – COURT NO. 2

Service Tax Appeal No. 76298 of 2014

(Arising out of Order-in-Original No. 33/Comm/ST/KOL/2014-15 dated 17.06.2014 passed by the Commissioner of Service Tax, Kolkata, Kendriya Utpad Shulk Bhawan, 3rd Floor, 180, Shantipally, Rajdanga Main Road, Kolkata – 700 107)

M/s. Saltee Infrastructure Limited **: Appellant**
AE-40, Sector-I, Salt Lake City,
Kolkata – 700 064

VERSUS

Commissioner of Service Tax **: Respondent**
Kendriya Utpad Shulk Bhawan, 3rd Floor,
180, Shantipally, Rajdanga Main Road, Kolkata – 700 107

APPEARANCE:

None for the Appellant

Smt. K. Kalpana, Authorized Representative for the Respondent

CORAM:

HON'BLE SHRI R. MURALIDHAR, MEMBER (JUDICIAL)
HON'BLE SHRI K. ANPAZHAKAN, MEMBER (TECHNICAL)

FINAL ORDER NO. 75274 / 2025

DATE OF HEARING / DECISION: 06.02.2025

ORDER: [PER SHRI R. MURALIDHAR]

No one has appeared on behalf of the appellant in spite of notice.

2. We find from the appeal records that even in the past, the appellant has not attended the hearings granted to them. In the interest of justice, we take up the appeal itself for disposal with the help of the Ld. Authorized Representative appearing on behalf of the Revenue.

3. The Ld. Authorized Representative of the Revenue submits that in respect of the confirmed demand of Service Tax of Rs.61,61,675/, the appellant has paid the entire amount and the same has been appropriated in the Order-in-Original dated 17.06.2014; similarly, the interest of Rs.10,26,083/- paid by the appellant also stands appropriated in the above Order-in-Original. She submits that the appellant has preferred this appeal only seeking setting aside of the penalty imposed on them under Section 78 of the Finance Act, 1994 by invocation of Section 80 of the Act.

4. Having gone through the factual details, we find that the entire confirmed demand stands paid, along with interest thereon. Hence, we take the view that no penalty is required to be imposed on the appellant. Accordingly, we allow the appeal to the extent that the penalty imposed by the ld. adjudicating authority under Section 78 of the Finance Act, 1994 stands set aside.

5. The appeal stands disposed of thus.

(Dictated and pronounced in the open court)

Sd/-
(R. MURALIDHAR)
MEMBER (JUDICIAL)

Sd/-
(K. ANPAZHAKAN)
MEMBER (TECHNICAL)

Sdd