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

REGIONAL BENCH - COURT NO.2

Service Tax Miscellaneous Application No.76294 of 2025 (COD)
&
Service Tax Appeal No. 75530 of 2026
(Appeal Diary No.78057 of 2025)

(Arising out of Order-in-Appeal No.161/HAL/ST/2025-26 dated 23.06.2025 passed by Commissioner of CGST & CX, Appeals-II Commissionerate, Kolkata.)

M/s. Ateswar Engineering Enterprise
(27/2/1, Hem-Chakraborty Lane, Howrah-711101.)

...Appellant

VERSUS

Commissioner of Central Excise & Service Tax, Haldia
.....Respondent
(15/1, Strand Road, Custom House, M.S. Building, Kolkata-700001.)

APPEARANCE

NONE for the Appellant (s)
Ms. Suman, Authorized Representative for the Revenue

CORAM: HON'BLE SHRI R. MURALIDHAR, MEMBER(JUDICIAL)

MISCELLANEOUS ORDER NO. 75211/2026
FINAL ORDER NO. 75687/2026

DATE OF HEARING : 11.06.2026
DATE OF DECISION : 11.06.2026

R. MURALIDHAR :

The Appellant has filed this Appeal with a delay of 53 days.

2. Being satisfied with the explanation given, I condone the delay. Since the issue is in a short compass, with the help of the Ld.AR for the Department, the Appeal itself has been taken up for disposal.

3. On going through the appeal papers, I find that the Show Cause Notice has been issued on 14.12.2014 demanding Service Tax of Rs.5,11,942/- for the period April, 2014 to March 2017. The Appellant

has appeared before the Adjudicating authority and has shown the details of Service Tax paid by them during the period under consideration. After this the Adjudicating authority has dropped the major portion of the demand of Rs.3,30,742/- and has confirmed the balance demand of Rs.55,261/- along with interest and penalty. He has also charged late fee of Rs.38,100/- towards delayed filing of the ST-3 Returns.

4. Admittedly the Appellant is a registered service provider. Therefore, there was no necessity for the Revenue to wait for more than five years to issue the Show Cause Notice by invoking the extended period provisions. Revenue can take the help of Income Tax Returns to issue Show Cause Notice in case the Noticee is not at all registered with the Central Excise Department. In this case, since the Appellant is registered with the Department and has been paying Service Tax and has also been filing ST Returns (though belatedly), no case of suppression has been made out by the Revenue. Therefore, I set aside the confirmed demand along with interest and penalty.

5. However, factually it is seen that the Appellant has delayed the filing of ST-3, for which the Appellant is required to pay Late Fee of Rs.38,100/-.

6. Thus, the Appeal is partly allowed. The pre-deposits made by the Appellant at the appeal stage may be adjusted against its liability. The balance amount is required to be paid by the appellant. The Appeal stands partly allowed in the above terms.

(Dictated and pronounced in the open Court.)

Sd/

(R. MURALIDHAR)
MEMBER (JUDICIAL)

sm