IN THE CUSTOMS, EXCISE & SERVICE TAX APPELLATE TRIBUNAL, KOLKATA

REGIONAL BENCH – COURT NO.2

Service Tax Appeal No. 76604 of 2019

(Arising out of Order-in-Appeal No. 156/ST/RKL-GST/2018 dated 28.12.2018 passed by Commissioner (Appeals), CGST, Central Excise & Customs, Bhubaneswar)

M/s Maa Wagon Loading Contractor,
(C/o- Srimant Kumar Rath,
AT/PO- Sadasivpur, Pin-759025, Dist.-Dhenkanal, (Odisha))

...Appellant

VERSUS

Commissioner of CGST & Central Excise, Rourkela,
(Rourkela KK-42, Civil Township, Rourkela-769004, Odisha)

.. ...**Respondent**

APPERANCE :
None, for the Appellant
Shri S. K. Jha, Authorized Representative for the Respondent

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

FINAL ORDER No.75860../2026

DATE OF HEARING : 06.07.2026
DATE OF DECISION : 06.07.2026

PER R. Muralidhar :

Appellant is before the Tribunal being agitated by the impugned order wherein the penalty under Section 78 has been affirmed by the Commissioner (Appeals). No one has appeared on behalf of the appellant. I am noticing that the issue pertains to the year 2019 and also the issue is in a short compass.

2. The appeal itself has been taken up with the help of the Learned AR. On going through the appeal papers, I find that the show cause notice has been issued on 18.09.2017 for delayed payment of Rs.12,42,180/- during the period 2005-06 to 2007-08.

3. Show Cause Notice proposed interest of Rs.3,19,913/- and also proposed penalty under Section 78. After due process, the adjudicating authority has confirmed the demand which stands affirmed by the Commissioner (Appeals).

4. The Learned AR submits that the interest of Rs.3,19,913/- stands paid by the appellant. The appellant his letter dated 07.02.2018 has given the details of challenge by which this Rs.3,19,913/- stands paid during the period October 2012 to April 2014. Putting that the appellant has already paid the interest involved and the Show Cause Notice has been issued only much later in 2017, I hold that the show cause notice and the confirmed penalty do not meet the requirement of suppression on the part of the appellant. Appellant has been forthcoming and then has also paid the interest in 2012-2014 itself.

5. Finally, I set aside the impugned order imposing the penalty under Section 78 and allow the appeal. The appellant would be eligible for the consequential relief, if any, as per law.

(Dictated and pronounced in the open court)

Sd/-
(R. Muralidhar)
Member (Judicial)

Tushar Kr.