

Amarendra Singh Vs. Commissioner of Central Excise and Service Tax, Bolpur

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Court : Kolkata

Decided On : Mar-26-2014

Judge : Girish Chandra Gupta

Appellant : Amarendra Singh

Respondent : Commissioner of Central Excise and Service Tax, Bolpur

Judgement :

ORDER

SHEET CEXA No.1 of 2014 G.A.No.788 of 2014 IN THE HIGH COURT AT CALCUTTA Special Jurisdiction ORIGINAL SIDE AMARENDRA SINGH Versus COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX, BOLPUR BEFORE: The Hon'ble JUSTICE GIRISH CHANDRA GUPTA The Hon'ble JUSTICE TAPABRATA CHAKRABORTY Date : 26th March, 2014.

Mr.J.P.Khaitan, Sr.Advocate, Mr.Pramit Das, Advocate and Mr.Chandra Sekhar Das, Advocate for the Appellant Mr.Pradip Kumar Roy, Advocate and Mr.K.K.Maiti, Advocate for the Respondent.

The Court : Learned counsel on either side were heard for some time.

It appeared that the demand principally is for a sum of Rs.1.37 crores.

The learned Tribunal had directed the assessee to put in a sum equivalent to 50% of the aforesaid sum.

The assessee was and still is interested in contending that the demand is altogether wrongful and no money is payable.

Considering that the assessee did not get a chance at any stage to place his case for consideration, we are of the opinion that ends of justice shall be met if a sum of Rs.40 lakhs is deposited by the appellant before us without prejudice to his rights and contentions.

Let such deposit be made within 12 weeks from date.

In the event such deposit is made, both the orders passed by the learned Tribunal and the Commissioner shall stand set aside.

The Commissioner shall hear the assessee and pass an appropriate order in accordance with law.

In the event such deposit is not made, this appeal shall stand dismissed.

There shall be unconditional stay of the order passed by the learned Tribunal for a period of 12 weeks.

It is clarified that it will be open to the assessee to take such point of facts and law as may be available to him.

The appeal is thus disposed of.

(GIRISH CHANDRA GUPTA, J.) (TAPABRATA CHAKRABORTY, J.) km AR(CR)

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