

(2023) 08 SIK CK 0046

In the Sikkim High Court

Case No : Interlocutory Application No. 05 Of 2023 In Tax Appeal No. 01 Of 2019

Commissioner Of Central Excise & Service Tax, Siliguri
Commissionerate, Siliguri

APPELLANT

Vs

M/S Perfect Technologies

RESPONDENT

Date of Decision : 17-08-2023

Acts Referred:

Citation : (2023) 08 SIK CK 0046

Hon'ble Judges : Biswanath Somadder, CJ; Meenakshi Madan Rai, J

Bench : Division Bench

Advocate : Sangita Pradhan, Natasha Pradhan, Purnima Subba, Gita Bista

Final Decision : Disposed Of

Judgement

Biswanath Somadder, CJ

Pursuant to our order dated 25th August, 2022 (read with the subsequent orders passed by this Court), the learned Customs, Excise and Service Tax Appellate Tribunal, Regional Bench at Kolkata, has finally pronounced its judgment on 04th August, 2023. A copy of the said judgment has been placed on record by the appellant by means of this interlocutory application, bearing I.A. No.05 of 2023.

A plain reading of the judgment of the learned Tribunal dated 04th August, 2023, reveals that the learned Tribunal has directed its Registrar to place the matter along with case records before the Hon'ble President of the learned Tribunal for his kind consideration and for constitution of a larger Bench to decide question of law, as framed by the learned Tribunal in paragraph 76 of its judgment.

Since it is evident that the learned Tribunal has not been able to come to a clear decision in terms of our order dated 25th August, 2022, we are left with no option but to adjourn the main matter, being Tax App. No.01/2019, sine die, till a larger Bench of the learned Tribunal is constituted and is able to hear out the matter and pronounce a judgment in respect of the question of law as framed in paragraph 76 of the judgment and order of the learned Tribunal dated 04th

August, 2023.

The interlocutory application, being I.A. No.05 of 2023, is accordingly disposed of.