(2023) 12 CESTAT CK 0025

In the Customs, Excise And Service Tax Appellate Tribunal

Case No : Service Tax Appeal No.40712 Of 2014

Commissioner Of GST & Central Excise — APPELLANT

Vs

M/S.Sterlite Industries (India) Ltd — RESPONDENT

Date of Decision : 12-12-2023

Acts Referred:
Finance Act, 1994 — Section 76, 78

Citation : (2023) 12 CESTAT CK 0025

Hon'ble Judges : Sulekha Beevi C.S., Member (J);Vasa Seshagiri Rao, Member (T)

Bench : Division Bench

Advocate : N. Sathyanarayanan, G. Krishnamoorthy

Final Decision : Dismissed

Judgement

Sulekha Beevi C.S., Member (J)

1. The above appeal is filed by the department against the order passed by Commissioner confirming the demand of service tax.

2. It is submitted by the learned counsel Sri G. Krishnamoorthy appearing on behalf of respondent that the assessee had also filed an appeal against the very same impugned order as ST/40516/2014. The said appeal was settled under SVLDR Scheme and the Tribunal has disposed the appeal as per the Final Order No.40788/2021 dated 12.2.2021. The department has filed the present appeal being aggrieved by the non-imposition of penalties under Section 76 & 78 of the Finance Act, 1994. It is submitted by the learned counsel that as the demand against the assessee has been settled as per the SVLDR Scheme, the present appeal filed by the department cannot survive.

3. Ld. A.R Sri N. Sathyanarayanan appeared for the department and submitted that the details of the appeal given in the Discharge Certificate do correlate with the appeal number and the impugned order.

4. Taking note of these submissions, we are of the view that the appeal filed by the department has become infructuous. The appeal is dismissed as infructuous.

