

(2022) 12 OHC CK 0120

In the Orissa High Court

Case No : Writ Petition (C) No. 5512 Of 2014

M/s. Naaraayani Sons Private Limited, Keonjhar

APPELLANT

Vs

Customs, Excise And Service Tax Appellate Tribunal, Eastern
Zonal Bench And Others

RESPONDENT

Date of Decision : 12-12-2022

Acts Referred:

Citation : (2022) 12 OHC CK 0120

Hon'ble Judges : Dr. S. Muralidhar, CJ;M. S. Raman, J

Bench : Division Bench

Advocate : Ravi Raghavan

Final Decision : Disposed Of

Judgement

1. The Petitioner has come to this Court against an interim order dated 9th January, 2014 of the Customs, Excise and Service Tax Appellate Tribunal (CESTAT) declining interim relief to the Petitioner. While issuing notice in the present petition on 11th July, 2014 this Court passed an interim order that there will be stay of further proceedings in the CESTAT till the final disposal of the writ petition. That stay order has continued for eight years now.

2. With the main appeal still pending before the CESTAT, it serves nobody's purpose to keep pending indefinitely. Accordingly, while vacating the interim order passed by this Court, the Court requests the CESTAT to proceed with the hearing of the appeal on merits, where all the pleas raised by the present Petitioner and any pleas in response thereto will be permitted to be urged in accordance with law. The Court clarifies that it has not expressed any view on merits.

3. The writ petition is disposed of in the above terms.

4. The appeal will be endeavoured to be disposed of within a period of six months subject to the Petitioner depositing 7.5% of the tax demand within a period of eight weeks.

5. A copy of this order be sent to the concerned CESTAT Bench forthwith.

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