

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2023
[Diary No.25388 of 2022]

M/S MEGHALAYA CAST AND ALLOYS PVT. LTD. APPELLANT

VERSUS

COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX RESPONDENT

O R D E R

In this appeal, reportedly timed barred by a period of 109 days, the appellant seeks to question the order dated 22.03.2018 passed by the Customs, Excise & Service Tax Appellate Tribunal, East Regional Bench, Kolkata in Excise Appeal No.75596 of 2014, whereby the Tribunal confirmed the demand of duty against the appellant but waived the penalty imposed against it in the order-in-original dated 28.02.2014.

Significantly, the said order dated 22.03.2018, insofar relating to the question of penalty, was questioned by revenue in an appeal before the High Court of Meghalaya at Shillong, being Central Excise Appeal No.1 of 2018, which was considered and allowed by the High Court in the manner that the question was restored for reconsideration by the Tribunal. The attempt made by the present appellant to seek reopening of all the issues was declined by the Tribunal with reference to the fact that earlier challenge by the revenue to the order dated

22.03.2018 was limited to the question of penalty. The Tribunal, ultimately proceeded to reject the appeal by its order dated 09.11.2021. The said order dated 09.11.2021 was questioned by the appellant before the High Court in Central Excise Appeal No.1 of 2022, which was considered and dismissed by the High Court by its order dated 12.04.2022 while again noticing the limited scope of the appeal and while endorsing the findings of the Tribunal.

As against the aforesaid order of the High Court dated 12.04.2022, we have considered and dismissed the petition filed by the present appellant seeking special leave to appeal today by a separate order.

Taking the totality of the facts and circumstances into account, we do not find any reason to condone the delay in filing of the present appeal against the said previous order dated 22.03.2018 nor do we find any substance in the appeal on its merits.

This appeal is, accordingly, dismissed on the ground of delay as also on merits.

All pending applications stand disposed of.

.....J.
(DINESH MAHESHWARI)

.....J.
(HRISHIKESH ROY)

New Delhi;
January 05, 2023.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

SPECIAL LEAVE PETITION (CIVIL)..... Diary No(s).25009/2022

(Arising out of impugned final judgment and order dated 12-04-2022 in CEA No.1/2022 passed by the High Court Of Meghalaya At Shilong)

M/S MEGHALAYA CAST AND ALLOYS PVT. LTD.

Petitioner(s)

VERSUS

THE COMMISSIONER, CENTRAL GOODS & SERVICE
TAX AND CENTRAL EXCISE

Respondent(s)

(IA No.138681/2022 - CONDONATION OF DELAY IN FILING, IA No.138680/2022 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS, IA No.165197/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES, IA No.161257/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

WITH

Diary No(s).25388/2022 (XVII-A)

(IA No.154935/2022 - CONDONATION OF DELAY IN FILING APPEAL, IA No.154934/2022 - CONDONATION OF DELAY IN REFILING/CURING THE DEFECTS, IA No.154937/2022 - EX-PARTE STAY, IA No.154938/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT, IA No.166287/2022 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Date : 05-01-2023 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE DINESH MAHESHWARI
HON'BLE MR. JUSTICE HRISHIKESH ROY

For Petitioner(s) Mr. B. Lakshmi Narashimhan, Adv.
Ms. Charanya Lakshmikumaran, AOR
Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.
Mr. Pranav Mundra, Adv.
Ms. Falguni Gupta, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

Diary No.25009 of 2022

Delay condoned.

Having heard learned counsel for the petitioner and having

perused the material placed on record, we do not find any reason to entertain this petition under Article 136 of the Constitution of India.

The petition seeking special leave to appeal is, accordingly, dismissed.

All pending applications stand disposed of.

Diary No.25388 of 2022

The appeal is dismissed on the ground of delay as also on merits in terms of the signed order.

All pending applications stand disposed of.

(ARJUN BISHT)
COURT MASTER (SH)

(RANJANA SHAILEY)
COURT MASTER (NSH)

(Signed order is placed on the file)