

HIGH COURT OF SIKKIM : GANGTOK  
Record of Proceedings

**IA No. 07/2025**  
**IN**  
**Tax App. No. 01/2019**

THE COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX,  
SILIGURI COMMISSIONERATE, SILIGURI APPELLANT (S)

VERSUS

M/S PERFECT TECHNOLOGIES RESPONDENT (S)

For Appellant : Ms. Sangita Pradhan, Deputy Solicitor General of  
India with Ms. Natasha Pradhan and Ms. Sittal  
Balmiki, Advocates.

For Respondent : Ms. Gita Bista, Ms, Pratikcha Gurung and Mr.  
Dipendra Chettri, Advocates.

**Date: 15/05/2025**

**CORAM:**  
**HON'BLE MR. JUSTICE BISWANATH SOMADDER, CHIEF JUSTICE**  
**HON'BLE MRS. JUSTICE MEENAKSHI MADAN RAI, JUDGE**  
...

**O R D E R: (per the Hon'ble, the Chief Justice)**

This application is for the purpose of placing on record the judgment and order dated 30<sup>th</sup> January, 2025, passed by the learned Customs, Excise & Service Tax Appellate Tribunal, Eastern Zonal Bench, Kolkata (for short, "CESTAT") in Service Tax Appeal No. 77 of 2008.

After hearing the learned Advocates for the parties and upon perusing the instant application, this Court is of the view that the said judgment and order dated 30<sup>th</sup> January, 2025, is required to be placed on record.

I.A. No. 07/2025 is, accordingly, allowed.

**(Meenakshi Madan Rai)**  
**Judge**

**(Biswanath Somadder)**  
**Chief Justice**