S U P R E M E C O U R T O F I N D I A RECORD OF PROCEEDINGS

Petition for Special Leave to Appeal (Civil) No.32536/2011 (From the judgment and order dated 23/09/2011 in WP No.4319/2010 of The HIGH COURT OF DELHI AT N. DELHI)

MASPAR INDUSTRIES PRIVATE LTD.

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(With prayer for interim relief and office report)

WITH

SLP(C) NO. 33992 of 2011

(With appln.(s) for exemption from filing c/c of the impugned judgment and with prayer for interim relief and office report)

Date: 30/01/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN HON'BLE MR. JUSTICE ANIL R. DAVE

For Petitioner(s)

Mr. Shyam Divan, Sr. Adv.

Mr. Krishna Dev, Adv.

Mr. Shailendera Kishore, Adv. Mr. Senthil Jagadeesan, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following O R D E R $\,$

SLP(C) No.32536/2011 (Maspar Industries Private Ltd. versus Union of India & Ors.)

Leave granted.

The appeal will be heard on the SLP Paper

Book. Additional documents, if any, may be filed

by the parties.

...2/-

:2:

Having heard learned counsel for the

appellant on the question of stay with regard to

the arrears of service tax due as on 30th

September, 2011, we direct that subject to

appellant's clearing all the arrears as on the

said date within six months in three equated

instalments, payable on or before 1st March, 2012,

1st May, 2012 and 1st July, 2012, no coercive steps

shall be taken against the appellant for the

recovery of the said arrears. However, in the

event of default on the part of the appellant in

deposit of any one of the instalments by the due
date, it will be open to the respondents to
recover the entire amount in arrears forthwith.

We clarify that there is no stay of imposition of service tax under sub-clause (zzzz) of clause (105) of Section 65 read with Section 66 of the Finance Act, 1994 (as amended), insofar as the future liability towards service tax with effect from 1st October, 2011 is concerned.

Tag with Civil Appeal No. 8390 of 2011.

...3/-

:3:

learned

counsel

for

the

 ${\rm SLP}({\rm C})$ No.33992/2011 (Rajesh Mahajan versus Union of India & Ors.)

Leave granted.

Having

The appeal will be heard on the SLP Paper

Book. Additional documents, if any, may be filed

by the parties.

heard

appellant on the question of stay with regard to the arrears of service tax due as on 30th 2011, direct September, we that subject appellant's clearing all the arrears as on the months said date within six in three equated instalments, payable on or before 1st March, 2012, 1st May, 2012 and 1st July, 2012, no coercive steps shall be taken against the appellant However, in the recovery of the said arrears. event of default on the part of the appellant in deposit of any one of the instalments by the due date, it will be respondents to the open

...4/-

recover the entire amount in arrears forthwith.

clarify that there is no stay of We imposition of service tax under sub-clause (zzzz) of clause (105) of Section 65 read with Section 66 of the Finance Act, 1994 (as amended), insofar as the future liability towards service tax with effect from 1st October, 2011 is concerned.

Tag with Civil Appeal No. 8390 of 2011.

(VINOD LAKHINA) Court Master

(KUSUM GULATI) Court Master