

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

Petition(s) for Special Leave to Appeal (Civil) No(s).132/2012

(From the judgement and order dated 23/09/2011 in WPC No.6376/2010 of The HIGH COURT OF DELHI AT N. DELHI)

NIRULAS CORNER HOUSE PVT.LTD.

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(With prayer for interim relief and office report)

WITH

SLP(C) NO. 1429 of 2012

(With appln. for directions and with prayer for interim relief and office report)

Date: 10/02/2012 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. Ravi Verma, Adv.

In SLP 132/2012

Mr. Milanka Chaudhury, Adv.

Mr. Abhinav Agnihotri, Adv.

Mr. Sunil Fernandes, Adv.

In SLP 1429/12

Ms. Meenakshi Arora, Adv.

For Respondent(s)

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

SLP(C) No. 132/2012-Nirulas Corner House Pvt. Ltd.

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 as on 30th September, 2011, we direct that subject to appellant's clearing all the arrears (as stated in additional affidavit dated 8th February, 2012) payable as on the said date 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 appellants 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.

SLP(C)No. 1429/2012- M/s Mohan Clothing Co.P. Ltd.

I.A. No. 1 for directions is dismissed as not pressed.

Leave granted.

The appeal will be heard on the SLP Paper Book. Additional documents, if any, may be filed by the parties.

Having heard learned counsel for the appellant on the question of stay with regard to ..3/-

: 3 :

the arrears of service tax as on 30th September, 2011, we direct that subject to appellant's clearing all the arrears (as stated in additional affidavit dated 8th February, 2012) payable as on the said date 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.

[ Charanjeet Kaur ]  
Court Master

[ Kusum Gulati ]  
Court Master