

ITEM NO.21

COURT NO.1

SECTION III

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

Petition(s) for Special Leave to Appeal (C)....CC No(s). 11329/2014

(Arising out of impugned final judgment and order dated 09/12/2013
in CWP No. 26929/2013 passed by the High Court Of Punjab & Haryana
At Chandigarh)

DY. COMMISSIONER OF CENTRAL EXCISE & SERVICE TAX & ORS.

Petitioner(s)

VERSUS

M/S BARNALA BUILDERS & PROPERTY CONSULTANTS

Respondent(s)

(with appln. (s) for c/delay in filing SLP)

Date : 01/08/2014 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE
HON'BLE MR. JUSTICE KURIAN JOSEPH
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Petitioner(s)

Mr. Mukul Rohatgi, AG
Mr. Rajiv Nanda, Adv. for
Mr. B. Krishna Prasad ,Adv.

For Respondent(s)

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

On its face, the impugned order appears to
be innocuous. But the question that has confronted
us is, if the respondent herein files a statutory

Signature Not Verified

Digitally signed by
Pardeep Kumar
Date: 2014.08.02
02:50:03 IST

appeal and the petitioners raise an objection that

Reason:

such appeal is not maintainable and ultimately the
2

objection of the respondents therein (petitioners

herein) is accepted, then the matter will again

reach this Court on the question of maintainability

of such appeal. In a situation such as this, we

think it is appropriate to decide the question
whether appeal is maintainable under Section 86 of
the Finance Act, 1994 against the order rejecting
declaration under Voluntary Compliance
Encouragement Scheme, 2013.

Delay condoned.

Issue notice to the limited aspect noted
above, returnable in ten weeks.

(PARDEEP KUMAR)
AR-cum-PS

(RENU DIWAN)
COURT MASTER