

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

PETITION FOR SPECIAL LEAVE TO APPEAL (C) NO. 21629 OF 2014

WITH
PRAYER FOR INTERIM RELIEF

The Dy. Commissioner of Central Excise
& Service Tax & Ors.

.....Petitioners

-Versus

M/s. Barnala Builders & Property Consultants

.....Respondent

OFFICE REPORT

The matter above-mentioned was listed before the Hon'ble Court on 1st August, 2014, when the Court was pleased to pass the following order:-

“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 appeal and the petitioners raise an objection that such appeal is not maintainable and ultimately the 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.”

Accordingly, show cause notice returnable on 27th October, 2014 was issued to sole respondent through registered A.D. Post on 15th September, 2014. Neither A.D. Card nor unserved cover containing the said notice has been received back from the said respondent so far. Hence, service is incomplete.

The matter is listed before the Hon'ble Court with this office report.

Dated this the 15th day of October, 2014.

ASSISTANT REGISTRAR

Copy to :-

Mr. B.K. Prasad, Advocate
Central Agency Section.

ASSISTANT REGISTRAR