

SECTION - III

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 1<sup>st</sup> 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 27<sup>th</sup> October, 2014 was issued to sole respondent through registered A.D. Post on 15<sup>th</sup> September, 2014.

It is submitted that Office Report with regard to completing the service was listed before the Learned Registrar's Court on 27<sup>th</sup> October, 2014, when the following order was passed:-

**“ Mr. Surinder Singh, Ld. Advocate has appeared on behalf of the sole respondent. He seeks and is given four weeks time to file the vakalatnama and the counter affidavit.  
List again on 9.1.2015”**

It is submitted that Mr. Balbir singh Gupta, Advocate has on 21<sup>st</sup> November, 2014 filed Vakalatnama/Appearance on behalf of the sole respondent on 6<sup>th</sup> January, 2015 filed Counter Affidavit. Copy of the same has been included in the paper books.

The Office Report was lastly listed before the Learned Registrar's Court on 9<sup>th</sup> January, 2015 when the following order was passed:-

**“The office report is that the sole respondent has already filed the counter affidavit. Viewed thus, the matter shall be processed for listing before the Hon'ble Court under the rules.”**

Hence, the matter is listed before the Hon'ble Court with this Office Report.

Dated this the 5<sup>th</sup> Day of February, 2015.

ASSISTANT REGISTRAR

Copy to :-

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

2. Mr Balbir Singh Gupta, Advocate,  
57, Lawyers Chamber,  
Supreme Court of India

ASSISTANT REGISTRAR