

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.3135 OF 2015  
(Arising out of SLP(C)No.21629 of 2014)

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

.....APPELLANTS

VERSUS

M/S BARNALA BUILDERS & PROPERTY CONSULTANTS

.....RESPONDENT

J U D G M E N T

Leave granted.

This appeal was entertained on the limited question as to whether an appeal under Section 86 of the Finance Act, 1994 against the order of rejection of declaration under VCES, 2013 filed by the assessee is maintainable. When the notice was issued, the Court was under the impression that the appeal filed by the respondent-assessee was pending. In the counter affidavit filed by the respondent, it is brought to the notice of this Court that the appeal had already been decided on 23.12.2013 and that the order had already been accepted and implemented by the Revenue. The Revenue did not take up the matter further before the Tribunal.

In the above circumstances, we do not think it necessary to go into that issue in the case of respondent herein, since in the case of the respondent, the issue has become academic. We hence dispose of this appeal leaving the question of law regarding the maintainability of an appeal under Section 86 of the Finance Act,

1994 against the order of rejection of declaration under the VCES,  
2013, open.

The appeal is disposed of in the above terms.

.....J.  
( KURIAN JOSEPH )

.....J.  
( R.K. AGRAWAL )

NEW DELHI;  
MARCH 24, 2015.

ITEM NO.2

COURT NO.12

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) No(s). 21629/2014

(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 interim relief and office report)

Date : 24/03/2015 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE KURIAN JOSEPH  
HON'BLE MR. JUSTICE R.K. AGRAWAL

For Petitioner(s) Mr.Rajiv Nanda, Adv.  
Ms.Charul Sarin, Adv.  
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr.Sachin Gupta, Adv.  
Mr. Balbir Singh Gupta, Adv.

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

Leave granted.

The appeal is disposed of in terms of the signed  
judgment.

(SATISH KUMAR YADAV)  
COURT MASTER

(RENU DIWAN)  
COURT MASTER

(Signed non-reportable judgment is placed on the file)