

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
REVIEW PETITION (C) NO. 3898 of 2015
IN
CIVIL APPEAL NO. 3135 OF 2015
DY. COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX AND ORS. APPELLANTS
VERSUS

M/S. BARNALA BUILDERS AND PROPERTY
CONSULTANTS RESPONDENT

O R D E R
Civil Appeal No.3135/2015 was disposed of by Judgment dated 24.03.2015. The disposal was on the basis of the statement in the counter affidavit that the appeal filed by the assessee had already been decided on 23.12.2013 and it had been accepted and implemented by the Revenue. It was also stated in the Judgment that the Revenue did not take up the matter further before the Tribunal. It appears that both sides were not conversant with the factual position. Mr. P.S. Narsimha, learned Additional Solicitor General has brought to our notice that Revenue had in fact filed an appeal before the Customs Excise & Service Tax Appellate Tribunal (in short 'CESTAT') against the decision dated 23.12.2013 passed by the Commissioner (Appeal) on 27.03.2014 and the said appeal is pending.

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Since the Civil Appeal No. 3135/2015 has been disposed on the basis of incorrect facts, the Review Petition is only to be allowed. Ordered accordingly.
Judgment dated 24.03.2015 in Civil Appeal No. 3135/2015 is recalled.

Post Civil Appeal No.3135/2015 for hearing before the appropriate Bench.
.....J.
[KURIAN JOSEPH]

.....J.
[R.K.AGRawal]
NEW DELHI;
APRIL 28, 2016

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ITEM NO.301 COURT NO.11 SECTION III
S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

R.P.(C) No. 3898/2015 in C.A. No. 3135/2015
DY. COMMISSIONER OF CENTRAL EXCISE AND
SERVICE TAX AND ORS. Petitioner(s)
VERSUS
M/S. BARNALA BUILDERS AND PROPERTY CONSULTANTS Respondent(s)
(With appln. for stay and office report)
Date : 28/04/2016 This petition was circulated today.
CORAM :

HON'BLE MR. JUSTICE KURIAN JOSEPH
HON'BLE MR. JUSTICE R.K.AGRawal
For Petitioner(s) Mr. P.S. Narsimha, ASG
Mr. Yashank Adhyaru, Sr. Adv.
Ms. Charul Sarin, Adv.
Mr. Rajiv Nanda, Adv.
Mr. B. Krishna Prasad, Adv.
For Respondent(s) Mr. Ajay Jain, Adv.
Mr. Balbir Singh Gupta, Adv.

UPON hearing the counsel the Court made the following
O R D E R
Review Petition is allowed in terms of signed order.
Application for stay stands disposed of.
(Rajni Mukhi) (Renu Diwan)

SR. P.A. COURT MASTER
(Signed order is placed on the file)