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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

+ **SERTA 9/2023**

**COMMISSIONER OF CENTRAL GOODS AND SERVICE TAX,
DELHI SOUTH, NEW DELHI** Appellant

Through: Mr. Harpreet Singh, Senior
Standing Counsel with Ms. Suhani
Mathur, Mr. Jatin Kumar Gaur, Mr.
Gurpreet Singh Gulati, Mr. Vinod
Bhati & Mr. Akshay Saxena,
Advocates.

versus

M/S ALL INDIA FOOTBALL FEDERATION Respondent

Through: Mr. Puneet Aggarwal, Ms. Mansi
Khurana & Mr. Chetan Kumar
Shukla, Advocates.

**CORAM:
HON'BLE MR. JUSTICE SANJEEV SACHDEVA
HON'BLE MR. JUSTICE RAVINDER DUDEJA**

ORDER

% **15.01.2024**

CM APPL. 39285/2023 (delay in refiling of appeal)

1. Issue notice. Notice is accepted by learned counsel for respondent who prays that without prejudice to their defence, they have no objection to the delay in refiling of appeal being condoned.
2. In view of above and for the reasons stated in the application, delay in refiling of appeal is condoned.
3. Application stand disposed of.



SERTA 9/2023

4. Admit.

5. After hearing of learned counsel for parties and perusal of the record, the following question of law has been framed:-

“(i) Whether the termination fee of rupees 70 crores paid by M/s IMG Reliance Private Limited to Zee Entertainment Enterprises Private Ltd, would fall under Section 65 (105) (zzzzr) of the Finance Act, 1964 and thus exigible to Service Tax in the hands of the respondent”.

6. Parties shall file their brief note of submissions before the next date of hearing.

7. List for hearing on 04.04.2024.

SANJEEV SACHDEVA, J

RAVINDER DUDEJA, J

JANUARY 15, 2024 /sk