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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, SSC, CBIC with
Mr. Jai Ahuja, Mr. Akshay Saxena,
Ms. Shivali Saxena & Ms. Sanidhya
Sharma, Advs.

versus

M/S ALL INDIA FOOTBALL FEDERATIONRespondent

Through: Ms. Mansi Khurana & Mr. Chetan kr
Sharma, Advs.

CORAM:

JUSTICE PRATHIBA M. SINGH

JUSTICE SHAIL JAIN

ORDER

% **18.08.2025**

1. This hearing has been done through hybrid mode.
2. The question of law has been framed in this matter vide order dated 15th January, 2024 in the following terms:

“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)(zzr) of the Finance Act, 1964 and thus exigible to Service Tax in the hands of the respondent".

3. Let the Respondent file either a counter affidavit or written submissions



along with judgments.

4. List for hearing on 6th November 2025.

PRATHIBA M. SINGH, J.

SHAIL JAIN, J.

AUGUST 18, 2025

kk/ss