

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 4291 OF 2013

FUTURE GAMING AND HOTEL SERVICES
PRIVATE LIMITED

APPELLANT(S)

VERSUS

UNION OF INDIA AND ORS.

RESPONDENT(S)

O R D E R

Learned counsel for the Union of India and learned senior counsel appearing for the Assessee submitted in unison that as against the judgment dated 29.11.2012 passed by the High Court of Sikkim, both the Union of India as well as the Assessee filed their respective appeals. The reason for Union of India filing its appeal was on account of the fact that the judgment was in favour of the Assessee, although, the said matter pertain to the period post 2010. However, the reason as to why the Assessee filed its appeal is owing to the fact that the judgment of the Sikkim High Court dated 29.11.2012 was given a prospective operation on account of the fact that the Assessee had secured registration and had paid that service tax under the impugned provisions on their own.

Learned senior counsel for the Assessee, however, submitted that the payment of the service tax was under protest as the very

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provisions were under challenge before the High Court.

Subsequently, the Assessee filed Review Petition Nos. 1 and 2 of 2013 before the Sikkim High Court. The said review petitions were allowed and it was observed that what was stated in paragraph 21 of the original judgment dated 29.11.2012 was an error apparent on the face of the record. Consequently, paragraph 21 of the judgment dated 29.11.2012 was substituted as under -

"18. We, therefore, have no hesitation to hold that paragraph 21 of the judgment calls for a review and is accordingly reviewed as being "an error apparent on the face of the record." Consequently, paragraph 21 of our judgment dated 29-11-2012 shall stand substituted as under:-

Since the petitioners secured registration and paid service tax under the impugned provision under protest and that this Court by its Order dated 07-06-2011 in WP(C) No.23 of 2011 had made clear "that any levy or payments made under the Legislation under challenge shall be subject to the outcome of this writ petition", the Petitioners shall be entitled to refund of the amount of service tax paid by them under the impugned Clause with effect from 01-07-2010 as prayed for in paragraph (c) of WP(C) No.23 of 2011 and paragraph (iii) of WP(C) No.36 of 2011.

Save as above, the rest of the judgment shall remain unaltered."

Consequently, the prospective operation of the judgment dated 29.11.2012 was recalled and complete relief was given to the Assessee.

Learned senior counsel for the Assessee submitted that in view of order passed by the High Court in the review petitions, its appeal would no longer survive for further consideration and accordingly may be disposed of .

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The submission of learned senior counsel Shri S. Ganesh is placed on record.

In view of the aforesaid developments, this civil appeal would not survive for further consideration and accordingly stands disposed of.

Pending application(s) shall stand disposed of.

.....J.
[B.V. NAGARATHNA]

.....J.
[NONGMEIKAPAM KOTISWAR SINGH]

NEW DELHI
SEPTEMBER 18, 2024

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.2935-2936 OF 2018

N.V. MARKETING PVT. LTD.

APPELLANT(S)

VERSUS

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RESPONDENT(S)

O R D E R

Learned counsel appearing for the respondent very fairly submitted that the issues which arise in these appeals are squarely covered by the recent judgment of this Court in K. Arumugam V/s. Union of India and Ors., Civil Appeal Nos.2842-2848 of 2012, reported in 2024 SCC Online SC 2278 and, hence, the said appeals may accordingly be disposed of.

Learned counsel appearing for the appellant also endorses the said submission.

Consequently, the Civil Appeals are allowed and disposed of following the judgment in the aforesaid case.

Pending application(s) shall stand disposed of.

.....J.
(B.V. NAGARATHNA)

.....J.
[NONGMEIKAPAM KOTISWAR SINGH]

NEW DELHI
SEPTEMBER 18, 2024

ITEM NO.101

COURT NO.9

SECTION XIV-A

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

Civil Appeal No(s). 4289-4290/2013

UNION OF INDIA & ORS.

Appellant(s)

VERSUS

FUTURE GAMING SOLUTIONS P.LTD. AND ANR.ETC

Respondent(s)

(FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
67697/2024 [AS ITEM NO. 101]

IA No. 67697/2024 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

WITH

C.A. No. 4291/2013 (XIV-A)

C.A. No. 9506-9507/2013 (XIV-A)

SLP(C) No. 18565/2014 (XIV)

(FOR EARLY HEARING APPLICATION ON IA 133647/2023
IA No. 133647/2023 - EARLY HEARING APPLICATION)

SLP(C) No. 30629/2014 (XIV)

(FOR EARLY HEARING APPLICATION ON IA 133654/2023
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES ON IA
35685/2024

IA No. 133654/2023 - EARLY HEARING APPLICATION
IA No. 35685/2024 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 14111/2015 (XIV)

(FOR EARLY HEARING APPLICATION ON IA 152138/2023
IA No. 152138/2023 - EARLY HEARING APPLICATION)

C.A. No. 2172-2173/2016 (XIV-A)

(FOR EARLY HEARING APPLICATION ON IA 152285/2023
IA No. 152285/2023 - EARLY HEARING APPLICATION)

SLP(C) No. 19200/2017 (XIV)

(IA No. 63080/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

SLP(C) No. 23945/2017 (XIV)

(FOR EARLY HEARING APPLICATION ON IA 152073/2023
IA No. 152073/2023 - EARLY HEARING APPLICATION)

C.A. No. 16118/2017 (XIV-A)

(FOR EARLY HEARING APPLICATION ON IA 131616/2023

contd..

IA No. 131616/2023 - EARLY HEARING APPLICATION)

C.A. Nos. 2935-2936/2018 (XVII-A)
(FOR EX-PARTE STAY ON IA 31857/2018
IA No. 31857/2018 - EX-PARTE STAY)

Date : 18-09-2024 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA
HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Parties

Mr. B. Krishna Prasad, AOR
Mr. Raj Bahadur Yadav, AOR

Mr. S Ganesh, Sr. Adv.
Ms. Rohini Musa, AOR
Ms. Surbhi Swaria, Adv.
Mr. Suresh Kumar, Adv.

Mr. Chirag M. Shroff, AOR
Mr. Dhananjay Kataria, Adv.
Mrs. Mahima C Shroff, Adv.
Mr. Anand Thumbayil, Adv.

Mr. Mukesh Kumar Maroria, AOR

Mr. N.Venkatraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. H. R. Rao, Adv.
Mr. V C Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. B K Satija, Adv.
Mr. Sarthak Karol, Adv.

Mr. A.R. Madhav Rao, Adv.
Mr. Arjun Garg, AOR
Mr. Aakash Nandolia, Adv.
Ms. Sagun Srivastava, Adv.
Ms. Kriti Gupta, Adv.

Mr. Gautam Narayan, AOR
Ms. Asmita Singh, Adv.
Mr. Tushar Nair, Adv.
Mr. Anirudh Anand, Adv.
Mr. Punishk Handa, Adv.

Mr. S. Ganesh, Sr. Adv.
Mr. Mukunda Rao Angara , AOR

Ms. Rohini Musa, AOR

contd..

M/S. Arputham Aruna And Co, AOR

Mr. Sameer Abhyankar, AOR
Mr. Ayushi Bansal, Adv.
Mr. Rahul Kumar, Adv.
Mr. Aryan Srivastava, Adv.
Mr. Aakash Thakur, Adv.
Mr. Sarthak Dora, Adv.
Ms. Ayushi Bansal, Adv.

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

C.A. No. 4291/2013

De-tag from rest of the matters.

The Civil Appeal is disposed of in terms of the signed
order.

Pending application(s) shall stand disposed of.

C.A. Nos. 2935-2936/2018

The Civil Appeals are allowed and disposed of in terms of
the signed order.

Pending application(s) shall stand disposed of.

Rest of the matters

List tomorrow, i.e., on 19.09.2024 as Item No.101.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)

(signed orders are placed on the file)