

ITEM NO.39

COURT NO.3

SECTION III

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil)...../2012
CC 4708/2012

(From the judgement and order dated 21/09/2011 in WP
No.12499/2010 of The HIGH COURT OF MADHYA PRADESH, PRINCIPAL
SEAT AT JABALPUR)

ENTERTAINMENT WORLD DEVELOPERS LTD. & ANR.

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

With IA No.1 (Condonation of delay in filing SLP and office
report)

Date: 13/04/2012

This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE ANIL R. DAVE

For Petitioner(s)

Mr. Nidhesh Gupta, Sr. Adv.
Mr. Niraj Sharma, Adv.
Mr. Vikrant Singh Bais, Adv.
Dr. Ajinkya S. Dagaonkar, Adv.

For Respondent(s)

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

Delay condoned.

Leave granted.

The appeal will be heard on the SLP Paper

Book. Additional documents, if any, may be filed by
SLP(C)... CC 4708 of 2012

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the parties.

...2/-

r the Having heard learned counsel fo
appellants on the question of stay with regard to

the arrears of service tax due as on 30 th September,
2011, we direct that subject to appellants' clearing

all the arrears as on the said date wit

hin six

months in three equated instalments, payable on or

before 1st May, 2012, 1st July, 2012

and 1st

September, 2012, no coercive steps shall be taken
against the appellants for the recovery of the said
arrears.

However, in the event of default on the
part of the appellants in deposit of any one of the
instalments by the due date, it will be open to the
respondents to recover the entire amount in arrears
forthwith.

tay of

We clarify that there is no s

imposition of service tax under sub-clause (zzzz) of
clause (105) of Section 65 read with Section 66 of
the Finance Act, 1994 (as amended), insofar as the

future liability towards service tax with

effect

from 1st October, 2011 is concerned.

Tag with Civil Appeal No. 8390 of 2011.

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[KALYANI GUPTA]
COURT MASTER

[KUSUM GULATI]
COURT MASTER