

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

Petition(s) for Special Leave to Appeal (C)...../2014
CC No(s). 12229/2014

(Arising out of impugned final judgment and order dated 21/08/2013
in GA No. 2217/2013/CEXA No. 19/2013 passed by the High Court of
Calcutta)

COMMR.SERVICE TAX, KOLKATA

Petitioner(s)

VERSUS

M/S KARAM CHAND THAPAR

Respondent(s)

(with appln. (s) for c/delay in filing SLP and office report)

Date : 27/10/2014 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE FAKKIR MOHAMED IBRAHIM KALIFULLA
HON'BLE MR. JUSTICE ABHAY MANOHAR SAPRE

For Petitioner(s) Mr. A. Francis Julian, Sr. Adv.
Mr. K. Swamy, Adv.
Mr. S.A. Haseeb, Adv.
Mr. B. Krishna Prasad, Adv.

For Respondent(s) Mr. N.K. Poddar, Sr. Adv.
Mr. Nineet Tibrewal, Adv.
Mr. Alok Singh, Adv.
Mr. Sanjay Jain, Adv.
Ms. B. Vijayalakshmi Menon, Adv.

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

Delay condoned.

Having regard to the fact that at the instance of the assessee
against the very same impugned order of the Tribunal, which the
High Court declined to examine on the ground that the
respondent-assessee's appeal in Civil Appeal No.5159/2013 is
pending, we are convinced that the petitioner would have been well

justified in challenging the order of the Tribunal in this Court by way of an appeal.

This special leave petition shall, therefore, be converted as an Appeal under Section 35-L of the Central Excise Act, 1944 and tagged with C.A. No.5159/2013.

Mr. N.K. Poddar, learned senior counsel appearing for the respondent-assessee makes a statement that the respondent-assessee continues to pay whatever duty levied till date.

The said statement is recorded.

(NARENDRA PRASAD)
COURT MASTER

(SHARDA KAPOOR)
COURT MASTER