

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).17489-17490/2007

(From the judgement and order dated 04/07/2006 in WA No. 934/2006 & PP No. 964/2006 of The HIGH COURT OF KERALA AT ERNAKULAM)

UNION OF INDIA & ORS. Petitioner(s)

VERSUS

PERAYAM SUBHASH & ORS. Respondent(s)

(With prayer for interim relief )

Date: 11/02/2008 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. Gopal Subramaniam,ASG.  
Mr. Sanjeev K. Bhardwaj,Adv.  
Mr. R.C.Kathia,Adv.  
Mr. B. Krishna Prasad,Adv.

For Respondent(s) Mr. B.V.Deepak,Adv.for  
M/S. T.T.K. Deepak & Co.,Adv.

UPON hearing counsel the Court made the following  
ORDER

Leave granted.  
The Appeals are allowed.

[SUMAN WADHWA]  
COURT MASTER

[MADHU SAXENA]  
COURT MASTER

Signed order is placed on the file.  
IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. OF 2008  
(Arising out of SLP(C)Nos. 17489-90/2007

UNION OF INDIA & ORS. .. APPELLANTS

vs.

PERAYAM SUBHASH & ORS. .. RESPONDENTS

ORDER

Leave granted.

In our view substantial question of law arose for determination before the High Court with regard to levy of service tax on education being imparted in parallel colleges in Kerala alone and not in all colleges. The learned single Judge has found this practice to be discriminatory. Aggrieved by the decision the matter was carried in appeal by way of writ appeal 934/2006 which has been dismissed on the ground of delay of 182 days.

Looking to the importance of the above question we are of the view that the High court ought to have condoned the delay of 182 days.

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In the circumstances we set aside the impugned order and we restore the writ appeal No.934/2006 on the file of the Division Bench of the Kerala High Court. The matter may be disposed of on merits in accordance with law.

The appeals are allowed accordingly.

(S.H. KAPADIA) .....J.

.....J.  
(B. SUDERSHAN REDDY)

NEW DELHI;  
FEBRUARY 11, 2008.