

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS
CIVIL APPEAL NO(s). 6879 OF 2009

COMMR.OF SERVICE TAX Appellant (s)

VERSUS

M/S AHMEDABAD MANGT.ASSOCIATION Respondent(s)

(With appln(s) for stay,condonation of delay in filing appeal.,c/
delay in re-filing appeal

Date: 25/10/2010 This Appeal was called on for hearing today.

CORAM :

HON'BLE DR. JUSTICE MUKUNDAKAM SHARMA
HON'BLE MR. JUSTICE ANIL R. DAVE

For Appellant(s) Mr.Vivek K.Tankha,ASG
Mr.H.Chandra,Sr.Adv.
Mr.Gautam Jha,Adv.
Mr.Pratul Shandilya,Adv.
Mr.Rishabh Sancheti,Adv.
Mr.Vaibhav Srivastava,Adv.
Mr.Sumeer Sodhi,Adv.
Mr.D.Kumanan,Adv.
Mr.B.K.Prasad,Adv.
Mrs Anil Katiyar,Adv.

For Respondent(s) Mr.Ankur Saigal,Adv.
Ms. Bina Gupta,Adv.
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UPON hearing counsel the Court made the following
O R D E R

Delay condoned.

The appeal is allowed in terms of the signed order.

(KUSUM SYAL)
SR.P.A.

(RENU DIWAN)
COURT MASTER

(Signed Order is placed on the file)
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(s). 6879 OF 2009

COMMR.OF SERVICE TAX Appellant (s)

VERSUS

M/S AHMEDABAD MANGT.ASSOCIATION Respondent(s)

O R D E R

Delay condoned.

Counsel appearing for the appellant has drawn our attention to the judgment passed by Three Judges Bench of this Court in Commissioner of S.T.Chennai vs. Great Lakes Institute of Management Ltd., reported in 2010 (19) S.T.R. 481 (S.C). The issues that arise for consideration in the present appeal are similar with that of the aforesaid appeals which was decided by Three Judges Bench of this Court. While allowing the appeal filed by the Commissioner of Sales Tax, Chennai, the Three Judges referred to the newly inserted Explanation in Section 65(105) (zzc) of Finance Act, 1994 by Finance Act, 2010 which was made effective from 1st of July, 2003.

In view of the fact that the aforesaid Explanation has been inserted in the Act, this Court set aside the order of the Tribunal and remitted the matter back to the Tribunal to consider the case de novo in the light of the Explanation inserted in the Act.

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Since we are also concerned with the same issues in this appeal, we also pass a similar order allowing the present appeal and directing the Tribunal to examine the case de novo in the light of the aforesaid Explanation inserted in the Act. It is made clear that all issues that could arise could be urged and the same shall be decided by the Tribunal afresh.

.....J
(DR.MUKUNDAKAM SHARMA)

.....J
(ANIL R.DAVE)

NEW DELHI
OCTOBER 25, 2010