

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

SPECIAL LEAVE PETITION (CIVIL) NOS.26161-26172 of 2012

M/S GEE PEE AGRI PVT. LTD.

...PETITIONER

VERSUS

COMMR. OF CEN. EX. & CUSTOMS & ANR.

...RESPONDENTS

O R D E R

Delay condoned.

We have heard learned counsel for the parties.

On 13<sup>th</sup> January, 2015, we had requested the learned Additional Solicitor General to check up whether the refund of service tax can be made either to the petitioner or to the merchant exporter in the facts of this case.

It is quite clear that refund of service tax is due either to the petitioner or to the merchant exporter. There is some dispute about who is entitled to the refund of service tax, but in any case, the respondents cannot hold the service tax since they are not entitled to do so.

Having heard learned counsel, in our opinion, the service tax should be refunded to the petitioner within six weeks. In case, the merchant exporter has any issue in this regard with the petitioner, he can always take up the matter before an appropriate forum.

The petitions are disposed of in view of the above.

.....J.  
(MADAN B. LOKUR)

.....J.  
(UDAY UMESH LALIT)

NEW DELHI  
FEBRUARY 17, 2015

ITEM NO.13

COURT NO.10

SECTION III

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) No(s).26161-26172/2012

(Arising out of impugned final judgment and order dated 12/10/2011 in CEA Nos. 8 to 19/2011 passed by the High Court of Bombay at Nagpur)

M/S GEE PEE AGRI P.LTD.

Petitioner(s)

VERSUS

COMMR.OF CEN.EX. &amp; CUSTOMS &amp; ANR.

Respondent(s)

(With appln. (s) for c/delay in filing SLP)

Date : 17/02/2015 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR  
HON'BLE MR. JUSTICE UDAY UMESH LALIT

For Petitioner(s) Mr. Kavın Gulati, Sr. Adv.  
Ms. Rohina Nath, Adv.  
Ms. Priya Deep, Adv.  
Mr. Umesh Kumar Khaitan, AOR

For Respondent(s) Mr. N.K. Kaul, ASG  
Mr. Arijit Prasad, Adv.  
Mr. Rajiv Nanda, Adv.  
Mr. Kapil Rastogi, Adv.  
Mr. B. Krishna Prasad, AOR

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

Delay condoned.

The petitions are disposed of in terms of the signed  
order.

(SANJAY KUMAR-I)  
COURT MASTER

(JASWINDER KAUR)  
COURT MASTER

(Signed order is placed on the file)