

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 10249/2018

(Arising out of impugned final judgment and order dated 08-11-2017 in DBCEA No. 20/2012 passed by the High Court Of Judicature For Rajasthan At Jaipur)

COMMISSIONER OF CENTRAL EXCISE JAIPUR I

Petitioner(s)

VERSUS

M/S RAMBAGH PALACE HOTELS PVT. LTD. TH.
MANAGING DIRECTOR

Respondent(s)

(FOR ADMISSION and I.R. and IA No.50841/2018-CONDONATION OF DELAY IN FILING)

Date : 27-04-2018 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J. CHELAMESWAR
HON'BLE MR. JUSTICE SANJAY KISHAN KAULFor Petitioner(s) Mr. Sandeep Sethi, ASG
Ms. Rukhsana Choudhury, Adv.
Ms. Nisha Bagchi, Adv.
Mr. B. Krishna Prasad, AORFor Respondent(s) Mr. Sanjay Jhanwar, Adv.
Mr. Tarun Gupta, AORUPON hearing the counsel the Court made the following
O R D E R

In the facts of the present case, the tax amount is below the limit of Rs.25 lakhs as laid down in the circulars of the respondents, excluding penalty and interest.

On a reading of the circulars, we are unable to accept the submission of learned Additional Solicitor General that the Circular would not have an application in the given facts of the case.

The instant Special Leave Petition is dismissed.

(OM PARKASH SHARMA)
AR CUM PS(RAJINDER KAUR)
BRANCH OFFICER