

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

Civil Appeal No 111 of 2020

Commissioner of Service Tax

Appellant(s)

Versus

Ceebros Properly Development

Respondent(s)

W I T H

Civil Appeal No 114-116 of 2020

O R D E R

- 1 The Office Report dated 25 August 2021 indicates that in Civil Appeal No 111 of 2020, the tax effect is Rs 6.13 crores. Hence, the civil appeal would have to be retained on the file and would be tagged with Civil Appeal No 7434 of 2019. Mr G Natarajan, learned counsel appearing on behalf of the respondent states that the companion appeal pertains to the same assessee and involves the same issue.
- 2 However, the revenue shall deposit the *ad valorem* court fee to rectify the deficiencies which have been noticed in the Office Report within a period of four weeks.

- 3 In Civil Appeal Nos 114-116 of 2020, the total tax effect is Rs 1.84 crores.
- 4 Since the tax effect is below the threshold of Rs 2 crores, Civil Appeals 114-116 of 2020 are disposed of on account of low tax effect keeping the question of law open.

.....J.
[Dr Dhananjaya Y Chandrachud]

.....J.
[M R Shah]

New Delhi;
August 27, 2021
CKB

Mr. Nipun Sharma, Adv.
Mr. Madhur Tewatia, Adv.
Mr. Ravi Solanki, Adv.

Ms. Apeksha Mehta, Adv.
Ms. Mounica Kasturi, Adv.
Ms. Charanya Lakshmikumaran, AOR

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

Civil Appeal No 111 of 2020

- 1 The Office Report dated 25 August 2021 indicates that in Civil Appeal No 111 of 2020, the tax effect is Rs 6.13 crores. Hence, the civil appeal would have to be retained on the file and would be tagged with Civil Appeal No 7434 of 2019. Mr G Natarajan, learned counsel appearing on behalf of the respondent states that the companion appeal pertains to the same assessee and involves the same issue.
- 2 However, the revenue shall deposit the *ad valorem* court fee to rectify the deficiencies which have been noticed in the Office Report within a period of four weeks.

Civil Appeal Nos 114-116 of 2020

- 1 The appeals are disposed of in terms of the signed order.
- 2 Pending applications, if any, stand disposed of.

(CHETAN KUMAR)
A.R. -cum-P.S.

(SAROJ KUMARI GAUR)
COURT MASTER

(Signed order is placed on the file)