

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

Petition(s) for Special Leave to Appeal (Civil) No(s).3568/2012

(From the judgement and order dated 23/09/2011 in WP No.6345/2010 of The HIGH COURT OF DELHI AT N. DELHI)

P.C.JEWELLER LTD.

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(With prayer for interim relief and office report)

Date: 02/03/2012 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN  
HON'BLE MR. JUSTICE ANIL R. DAVE

For Petitioner(s) Mr. Pranab Kumar Mullick, Adv.  
Ms. Soma Mullick, Adv.  
Ms. Meenakshi Nidha, Adv.

For Respondent(s)

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

Leave granted.

The appeal will be heard on the SLP Paper Book. Additional documents, if any, may be filed by the parties.

Having heard learned counsel for the appellant on the question of stay with regard to the arrears of service tax as on 30th September, 2011, we direct that subject to appellant's clearing all the arrears due as on the said date, on or before 15th April 2012, no coercive

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steps shall be taken against the appellant for the recovery of the said arrears. However, in the event of default on the part of the appellant in depositing the said arrears by the afore-noted date, it will be open to the respondents to recover the entire amount in arrears forthwith.

We clarify that there is no stay of imposition of service tax under sub-clause (zzzz) of clause (105) of Section 65 read with Section 66 of the Finance Act, 1994 (as amended), insofar as the future liability towards service tax with effect from 1st October, 2011 is concerned. Tag with Civil Appeal No. 8390 of 2011.