

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

Petition for Special Leave to Appeal (Civil) No.32536/2011
(From the judgment and order dated 23/09/2011 in WP No.4319/2010
of The HIGH COURT OF DELHI AT N. DELHI)

MASPAR INDUSTRIES PRIVATE LTD. Petitioner(s)
VERSUS
UNION OF INDIA & ORS. Respondent(s)
(With prayer for interim relief and office report)
WITH
SLP(C) NO. 33992 of 2011
(With appln.(s) for exemption from filing c/c of the impugned
judgment and with prayer for interim relief and office report)

Date: 30/01/2012 These Petitions were called on for hearing today.

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

For Petitioner(s) Mr. Shyam Divan, Sr. Adv.
Mr. Krishna Dev, Adv.
Mr. Shailendera Kishore, Adv.
Mr. Senthil Jagadeesan, Adv.

For Respondent(s)

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

SLP(C) No.32536/2011 (Maspar Industries Private
Ltd. versus Union of India & Ors.)

Leave granted.

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

...2/-

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Having heard learned counsel for the
appellant on the question of stay with regard to
the arrears of service tax due as on 30th
September, 2011, we direct that subject to
appellant's clearing all the arrears as on the
said date within six months in three equated
instalments, payable on or before 1st March, 2012,
1st May, 2012 and 1st July, 2012, no coercive 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

deposit of any one of the instalments by the due 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.

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...3/-

SLP(C) No.33992/2011 (Rajesh Mahajan versus Union of India & Ors.)

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 due as on 30th September, 2011, we direct that subject to appellant's clearing all the arrears as on the said date within six months in three equated instalments, payable on or before 1st March, 2012, 1st May, 2012 and 1st July, 2012, no coercive 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 deposit of any one of the instalments by the due date, it will be open to the respondents to recover the entire amount in arrears forthwith.

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...4/-

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.

(VINOD LAKHINA)
Court Master

(KUSUM GULATI)
Court Master