

February and 1st April, 2012;

(ii) for the balance 50%, the appellant shall furnish a solvent surety to the satisfaction of the jurisdictional Commissioner;

(iii) the appellant shall also file affidavit in this Court, within four weeks from today undertaking to pay the balance arrears of service tax, stayed in terms of this order, as may be directed by this Court at the time of final disposal of the appeal; and

(iv) the successful party in these appeal shall be entitled to interest on the amount stayed by this Court at such rate as may be directed at the time of final disposal of the appeal.

It is clarified that this interim order shall apply only in case of filing of the requisite affidavit within a period of four weeks from today. We further direct that any default in deposit of any one of the instalments by the dates fixed above, would result in vacation of this stay

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order and it will be open to the department to recover the balance amount in accordance with law.

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.

[Charanjeet Kaur]
Court Master

[Kusum Gulati]
Court Master