

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.27982/2011
(From the judgment and order(s) dated 04/08/2011 in
No.2188/201 of The HIGH COURT OF BOMBAY)

WP

CROWN INN PVT.LTD. & ORS.

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(With appln(s) for exemption from filing c/c of the impugned
Judgment and permission to place addl. documents on record and
with prayer for interim relief and office report)

WITH

SLP(C) NO. 28049 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and permission to place addl. documents on record and
with prayer for interim relief and office report)

SLP(C) NO. 28446 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and permission to place addl. documents on record and
with prayer for interim relief and office report)

SLP(C) NO. 28468 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and permission to place addl. documents on record and
with prayer for interim relief and office report)

SLP(C) NO. 28542 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and permission to place addl. documents on record and
with prayer for interim relief and office report)

SLP(C) NO. 28109 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and permission to place addl. documents on record and
with prayer for interim relief and office report)

SLP(C) NO. 28619 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and with prayer for interim relief and office report)

SLP(C) NO. 28621 of 2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and with prayer for interim relief and office report)

SLP (C) NO.28873/2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and with prayer for interim relief and office report)

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SLP(C) NO.29171/2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and with prayer for interim relief and office report)

SLP(C) NO.29174/2011

(With appln(s) for exemption from filing c/c of the impugned
judgment and with prayer for interim relief and office report)

SLP(C) NO. 29181/2011

SLP(C) NO. 28542 OF 2011 [Horseshoe Retail Holdings Pvt. Ltd. & Ors. Versus Union of India & Ors.]

SLP(C) NO. 28109 OF 2011 [Fame India Ltd. versus Union of India & Ors.]

SLP(C) NO.28621 OF 2011 [M/S PVR. LTD. versus Union of India & Ors.]

SLP(C) NO. 28873 OF 2011 [Flemingo Duty Free Shop P. Ltd. versus Union of India & Ors.]

SLP(C) NO. 29171 OF 2011 [Inox Leisure Ltd. versus Union of India & Ors.]

SLP(C) No. 29174 of 2011 [Spice Retail Ltd. & Anr. Versus Union of India & Ors.]

SLP(C) NO. 29181 OF 2011 [LIFESTYLE INTERNATIONAL PVT. LTD. VERSUS UNION OF INDIA & ORS.]

Leave granted.

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

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Mr. K. Swami, learned counsel, for Mr. B.K. Prasad, Advocate-on-record, accepts notice on behalf of Union of India.

Having heard learned counsel for the parties on the question of stay with regard to the arrears of service tax due from the appellants prior to 30th September, 2011, we direct as follows:

(i) Each of the appellants, who are before us, shall deposit with the concerned department 50% of the arrears towards the said tax within six months in three equated instalments, on or before 1st November, 2011; 1st January 2012 and 1st March, 2012;

(ii) for the balance 50%, each of the appellants' in these appeals shall furnish a solvent surety to the satisfaction of the jurisdictional

Commissioner;

(iii) the appellants shall also file affidavits 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 appeals; and

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(iv) the successful party in these appeals 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 appeals.

It is clarified that this interim order shall apply only in the case of those appellants before us, who file the requisite affidavits 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 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.
(VINOD LAKHINA) (KUSUM GULATI)
Court Master Court Master