

1 IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 7623 OF 2019

CCE AND CST BANGALORE SERVICE TAX I APPELLANT(S)

VERSUS

CARL ZEISS INDIA PVT. LTD. RESPONDENT(S)

O R D E R

In view of Circular No. 17/2019
(F.No.279/Misc.142/2007-ITJ(Pt.) dated 8th August, 2019
issued by the Department of Revenue, Ministry of
Finance, no adjudication is warranted in this appeal
due to low tax effect.

Accordingly, the appeal is disposed of leaving
the questions of law open.

As prayed, the appellant is granted liberty to
revive the appeal if the need/situation arises.

Pending application(s), if any, shall stand
disposed of.

....., J.
(A.M. KHANWILKAR)

....., J.
(DINESH MAHESHWARI)

....., J.
(C.T. RAVIKUMAR)

New Delhi;
October 06, 2021.

ITEM NO.3 Court 3 (Video Conferencing) SECTION III

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

Civil Appeal No(s). 10815-10819/2014

COMMISSIONER OF SERVICE TAX III MUMBAI Appellant(s)

VERSUS

M/S VODAFONE INDIA LTD Respondent(s)

IA No. 27676/2017 - I/A FOR DETAGGING THE APPEAL
IA No. 27676/2017 - INTERLOCUTARY APPLICATION)

WITH

C.A. No. 6556/2015 (XVII-A)

C.A. No. 8766/2016 (XVII-A)

C.A. No. 3692/2017 (XVII-A)

IA No. 6/2017 - MODIFICATION OF COURT ORDER)

C.A. No. 1469/2017 (IV-A)

C.A. No. 4009/2018 (III)

C.A. No. 10349/2018 (XVII-A)

C.A. No. 9745/2018 (XVII-A)

(IA No.122488/2018-CONDONATION OF DELAY IN FILING and IA
No.122493/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.122492/2018-STAY APPLICATION)

C.A. No. 11837-11838/2018 (XVII-A)

(FOR ADMISSION and IA No.131425/2018-STAY APPLICATION and IA
No.131424/2018-CONDONATION OF DELAY IN FILING APPEAL)

C.A. No. 7623/2019 (XVII-A)

(IA No.143210/2019-CONDONATION OF DELAY IN FILING and IA
No.143212/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.143211/2019-STAY APPLICATION)

C.A. No. 9008-9009/2019 (XVII-A)

(IA No.169349/2019-CONDONATION OF DELAY IN FILING and IA
No.169353/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
and IA No.169350/2019-STAY APPLICATION)

Diary No(s). 44909/2019 (XVII-A)

(IA No.4211/2020-CONDONATION OF DELAY IN FILING and IA
No.4213/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and
IA No.4212/2020-STAY APPLICATION)

C.A. No. 1440/2019 (XVII-A)

(IA

FOR EX-PARTE STAY ON IA 13851/2019

IA No. 13851/2019 - EX-PARTE STAY)
 SLP(C) No. 7147/2019 (IX)
 (FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
 37081/2019

IA No. 37081/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT)
 SLP(C) No. 21334/2019 (IX)

C.A. No. 4007/2019 (XVII-A)
 (FOR STAY APPLICATION ON IA 55518/2019
 IA No. 55518/2019 - STAY APPLICATION)
 SLP(C) No. 10281/2019 (IX)
 (FOR ADMISSION and I.R. and IA No.56467/2019-CONDONATION OF DELAY
 IN FILING and IA No.56468/2019-EXEMPTION FROM FILING C/C OF THE
 IMPUGNED JUDGMENT)
 C.A. No. 4959/2019 (XVII-A)
 (IA No.71612/2019-CONDONATION OF DELAY IN FILING and IA
 No.71614/2019-EX-PARTE STAY)
 Diary No(s). 38417/2019 (XVII-A)

IA No. 171035/2019 - CONDONATION OF DELAY IN FILING
 IA No. 171037/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT
 IA No. 171036/2019 - STAY APPLICATION)
 C.A. No. 2634/2020 (XVII-A)
 (IA No.42147/2020-CONDONATION OF DELAY IN FILING and IA
 No.42149/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
 and IA No.42148/2020-EX-PARTE STAY)
 C.A. No. 3546-3549/2020 (XVII-A)
 (IA No.74417/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT and IA No.74416/2020-EX-PARTE STAY and IA No.74415/2020-
 CONDONATION OF DELAY IN FILING APPEAL)
 C.A. No. 5980-5995/2015 (III)

C.A. No. 5307/2015 (XVII-A)

C.A. No. 2402-2403/2016 (XVII-A)

C.A. No. 571-572/2016 (XVII-A)

C.A. No. 6092/2017 (III-A)

C.A. No. 9152/2017 (XVII-A)

C.A. No. 10629/2017 (III)

SLP(C) No. 5299/2018 (IX)
 (IA No.19095/2018-CONDONATION OF DELAY IN FILING)
 Diary No(s). 16923/2018 (XVII-A)
 (IA No.80131/2018-CONDONATION OF DELAY IN FILING and IA
 No.80145/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
 and IA No.80146/2018-STAY APPLICATION)
 SLP(C) No. 25413-25416/2018 (XIV)

C.A. No. 8045-8046/2018 (XVII-A)
 (FOR ADMISSION and IA No.102566/2018-STAY APPLICATION and IA
 No.102565/2018-CONDONATION OF DELAY IN FILING APPEAL)
 C.A. No. 9139-9140/2018 (XVII-A)
 (IA No.117857/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED
 JUDGMENT and IA No.117855/2018-STAY APPLICATION and IA
 No.117853/2018-CONDONATION OF DELAY IN FILING APPEAL)
 C.A. No. 10071/2018 (XVII-A)
 (FOR ADMISSION and I.R. and IA No.126679/2018-CONDONATION OF DELAY
 IN FILING and IA No.126687/2018-EXEMPTION FROM FILING C/C OF THE
 IMPUGNED JUDGMENT and IA No.126684/2018-STAY APPLICATION)
 C.A. No. 11313-11314/2018 (XVII-A)
 (IA No.160498/2018-CONDONATION OF DELAY IN FILING and IA
 No.160504/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
 and IA No.160502/2018-STAY APPLICATION)
 C.A. No. 7483/2019 (XVII-A)
 (IA No.122775/2019-CONDONATION OF DELAY IN FILING and IA
 No.122779/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
 and IA No.122778/2019-STAY APPLICATION)
 C.A. No. 7155/2019 (XVII-A)
 (FOR ADMISSION and IA No.131123/2019-EX-PARTE STAY and IA
 No.131122/2019-CONDONATION OF DELAY IN FILING APPEAL)
 Diary No(s). 40710/2019 (XVII-A)
 (IA No.185365/2019-CONDONATION OF DELAY IN FILING and IA
 No.185366/2019-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
 and IA No.185367/2019-STAY APPLICATION)

Date : 06-10-2021 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR
 HON'BLE MR. JUSTICE DINESH MAHESHWARI
 HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Appellant(s)

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 Mr Mahesh Agarwal Adv
 Mr Ankur Saigal Adv
 M/s Tuhina Adv.
 M/s Mansi Taneja Adv
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For Respondent(s)

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 Mr. Ajay Bhargava, Adv
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 Mr. Vishal Kumar, Adv

Mr. Prasad V Paranjape, Adv
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 Mr. Vinayak Mathur, Adv

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 Mr. Ankit Sachdeva, Advocate
 Mr. Kamal Arya, Advocate
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Mr. Udit Jain, Adv.
Ms. Ginita Bodani, Adv.
Mr. Archit Gupta, Adv.
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Mr. Ashwini Chandrasekharan Adv
Ms. Disha Gursahaney Adv
Mr. TVS Raghavendra Sreyas, AOR
Mr. Siddharth Vasudev, Adv
Ms Gayatri Gulati Adv

Mr. Anurag, AOR
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Mr. Mukesh Kumar Maroria, AOR

Mr. Naresh Thacker, Adv.
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Mr. Kumar Visalaksh, Adv.
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Ms. Vrinda Bagaria, Adv
Mr. Kunal Dutt, Adv
Ms. B. Vijayalakshmi Menon, AOR

Mr. Punit Dutt Tyagi, AOR

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

C.A. Nos. 4007 OF 2019, 5980-5995 of 2015 and 7155 of 2019

It is agreed that these matters are not connected with the group of cases listed today. Hence, de-linked.

List the matters after two weeks.

SLP(C) No. 25415/2018 @ SLP(C) Nos. 25413-25416/2018

Learned counsel for the respondent submits that settlement has taken place under Sabka Vishwas (Legacy Dispute Resolution) Scheme, 2019 and the settlement certificate has been issued by the competent authority.

In view of above submission, nothing survives for consideration in this petition. Hence, the special leave petition is disposed of.

Mr. S.K. Bagaria, learned senior counsel appearing for the respondent(s) submits that he will place the settlement certificate on record alongwith covering letter of the advocate-on-record by tomorrow, i.e.,

07.10.2021. That be placed through email, which be placed in appropriate file.

Civil Appeal No. 7623 Of 2019

The appeal is disposed of in terms of the signed order.

Pending applications, if any, stand disposed of.

C.A. No. 6556/2015

Mr. S. Ganesh, learned senior counsel appearing for the respondent submits that it pertains to sub-category(I) but has not been mentioned under that head.

Mr. Vikramjit Banerjee, learned Additional Solicitor General prays for two days' time to verify the position and submit a note of the advocate-on-record for the Department about the correct position.

Depending upon the note, the Registry may place the matter under concerned sub-category on next date i.e., 23.11.2021.

Rest of the cases

Mr. Vikramjit Banerjee, learned Additional Solicitor General, has invited our attention to the compilation of the issues involved and date chart of provisions and

amendments. The cases have been categorized, particularly in five broad sub-categories, namely:

- I. Commission agent or Sales Promotion/ Marketing/ Support Activities.
- II. Money transfer agent.
- III. Computer Reservation Service.
- IV. Telecommunication service/Internet service.
- V. Management, Maintenance or Repair Service.

The cases covered under concerned sub-category have been notified in the chart following the note presented before us. On next date, the Registry shall arrange the cases as per the sub-categories, referred to above, in the manner mentioned in that chart. This chart is acceptable to the learned counsel appearing for the opposite parties.

Further, the common issue involved in all these cases to be dealt with at the outset is about the interpretation of Rule 3(1)(iii) of the Export of Service Rules, 2005.

We set down these matters for final disposal on

23.11.2021 when the stated issue will be dealt at the first instance.

Registry is directed to ensure that the matters which are already disposed of need not be notified henceforth alongwith pending cases.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)