

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3804 OF 2017

COMMISSIONER OF SERVICE TAX (ADJUDICATION) APPELLANT(S)

VERSUS

M/S ALPINE MODULAR INTERIORS 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.

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

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

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

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

New Delhi;
September 29, 2021.

ITEM NO.2 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. 3804/2017 (XVII-A)

IA No. 2/2017 - STAY APPLICATION)

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
 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)

SLP(C) No. 10648/2017 (XIV)
 (and IA No.120253/2017-PERMISSION TO FILE ADDITIONAL DOCUMENTS
 IA No. 120253/2017 - PERMISSION TO FILE ADDITIONAL
 DOCUMENTS/FACTS/ANNEXURES)

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 : 29-09-2021 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 Parties: Mr. Vipin Jain, Adv.
 Mr. Mahesh Agarwal, Adv.
 Mr. Ankur Saigal, Adv.
 Mr. Vishal Agrawal, Adv.
 Ms. Isha Shah, Adv.
 M/s. Tuhina Adv.
 M/s. Mansi Taneja, Adv.
 M/s. Sayaree Basu Malik, Adv
 Mr. Ramnath Prabhu, Adv.
 Mr. Mahesh Agarwal, Adv.

Mr. Vipin Jain, Adv.
M/s. Sayasree Basu Mallik, Adv.
Ms. Tuhina Srivastava, Adv.
Mr. E. C. Agrawala, AOR

Mr. Vikramjit Banerji, ASG
Mr. Mukesh Kumar Maroria, AOR
Ms. B. Sunita Rao, Adv.
Ms. Vimla Sinha, Adv.
Ms. Seema Bengani, Adv.
Mr. Sughosh Subramaniam, Adv.
Mr. Suyash Subramaniam, Adv.
Mr. Udai Khanna, Adv.

Mr. Avind P. Datar, Sr. Adv.
Ms. Charanya Lakshmikumaran, AOR
Mr. Aditya Bhattacharya, Adv.
Ms. Mounica Kasturi, Adv.
Ms. Apeksha Mehta, Adv.
Mr. Karan Sachdev, Adv.
Mr. V. Sridharan, Sr. Adv

Mr. Raj Bahadur Yadav, AOR
Mr. B. Krishna Prasad, AOR
Mr. B. V. Balaram Das, AOR

Mr. Kabir Dixit, AOR

Mr. Rupesh Kumar, AOR
Ms. Neelam Sharma, Adv.
Ms Pankhuri Shrivastava, Adv.
Mr. Mayank Nagi, Adv.

Ms. Charanya Lakshmikumaran, AOR
Ms. Vanita Bhargava, AOR
Mr. Anirban Bhattacharya, AOR
Mr. P. V. Yogeswaran, AOR
Mr. Sujit Ghosh, Adv.
Mr. Mannat Waraich, Adv.
Mr. Vikas Upadhyay, AOR

Mr. Naresh Thacker, Adv.
Mr. Nishant Shah, Adv.
Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Archit Gupta, Adv.
Ms. Virangana Wadhawan, Adv.
Mr. Mahfooz Ahsan Nazki, AOR

Mr. Polanki Gowtham, Adv.

Mr Shaik Mohamad Haneef, Adv.
Mr. T. Vijaya Bhaskar Reddy, Adv.
Mr. Amitabh Sinha, Adv.
Mr. K.V Girish Chowdhary, Adv.

Mr. Nikilesh Ramachandran, AOR
Mr. E. C. Agrawala, AOR

Mr. Bharat Rai Chandani, Adv.
Mr. Aneesh Mittal, AOR

Ms. B. Vijayalakshmi Menon, AOR
Mr. B. Krishna Prasad, AOR

Mr. Sujit Shosh, Adv.
Mr. Rajeev Maheshwaranand Roy, AOR
Mr. P. Srinivasn, Adv.

Mr. S.K. Bagaria, Sr. Adv.
Mr. S. Nanadkumar, Adv.
Mr. R. Satish Kumar, Adv.
Ms. V. Susheatha, Adv.
Mr. P.V. Yogeswaran, Adv.
Ms. Deepika Nandkuma, Adv.
Mr. M.S. Saran Kumar, Adv.
Mr. Naresh Kumar, AOR

Ms. Kavita Jha, AOR

Mr. Prasad V. Paranjape, Adv.
Mr. Sparsh Bhargava, Adv.
Mr. Vinayak Mathur, Adv.
Mr. Anishka Gupta, Adv.
Mr. R. Chandrachud, AOR

Mr. Prasad V. Paranjape, Adv.
Mr. Sparsh Bhargava, Adv.
Mr. Vinayak Mathur, Adv.
Mr. Ankit Sachdeva, Adv.
Mr. Kamal Arya, Adv.
Ms. Anishka Gupta, Adv.
Mr. Kishore Kunal, AOR

Mr. D. Nageswar Rao, Adv.
Mr. Pukhrambam Ramesh Kumar, AOR
Mr. Karun Sharma, Adv.

Mr. Harish Bindhumandhavan, Adv.
Mr. Ashwn Chandrashekharan, Adv.
Ms. Disha Gursahaney, Adv.
Mr. T. V. S. Raghavendra Sreyas, AOR
Mr. Siddharth Vasudev, Adv.
Ms. Gayatri Gulati, Adv.

Mr. Jay Savla, Sr. Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Anurag, AOR

Mr. Kumar Visalaksh, Adv.
Mr. Gopal Mundhra, Adv.
Mr. Udit Jain, Adv.
Ms. Ginita Bodani, Adv.
Ms. Archit Gupta, Adv.
Ms. Smrithi Rangaraj, Adv.
Mr. M. P. Devanath, AOR

Mr. Pawanshree Agrawal, AOR
Mr. Punit Dutt Tyagi, AOR

Mr. N. Venkataraman, ASG
Mr. Rupesh Kumar, Adv.
Mr. Arijit Prasad, Sr. Adv.
Mr. Sameer Abyankar Adv.
Ms. Rashmi Malhotra, Adv.

Mr. Tushar Jarwal, Adv.
Mr. Rahul Sateerja, Adv.
Mr. Anish Kapur, Adv.
Mr. Deepak Thackur, Adv.
Mr. Anurag Soan, Adv.
Mr. Vrinda Bagaria, Adv.
Mr. Kunal Dutt, Adv.
Ms. B. Vijayalakshmi Menon, Adv.

Mr. Sujit Gosh, Adv.
Ms. Mannat Waraich, Adv.
Mr. Nikilesh Ramachandran, AOR

Mr. Sanjeev Sachdeva, Adv.
Ms. Vanita Bhargava, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Shweta Kabra, Adv.
Ms. Prerna Singh, Adv.

Ms. Sunita Rao, AOR
Mr. Gunmaya Singh Mann, Adv.

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

SLP(C) No. 10648 of 2017

It is agreed that this matter is not connected with the group

of cases listed today. Hence, de-linked.

List this matter for admission on 07.10.2021.

C.A. No. 3804 of 2017

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

Pending applications, if any, stand disposed of.

Rest of the matters

By consent, list these matters on 06.10.2021.

In the meantime, learned counsel for the concerned parties have agreed to categorize the matters as per sub-category.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)

[Signed order is placed on the file]