

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 5252-5254/2015

COMMISSIONER OF SERVICE TAX-I, MUMBAI APPELLANT(S)

VERSUS

WEIZMANN FOREX LTD. ETC. ETC. AND ANR. RESPONDENT(S)

WITH

CIVIL APPEAL NO(S). 8766/2016

CIVIL APPEAL NO(S). /2025
@(Diary No(s). 16923/2018)

CIVIL APPEAL NO(S). /2025
@(Diary No(s). 44909/2019)

O R D E R

C.A. Nos. 5252-5254/2015, C.A. No. 8766/2016, C.A. Diary No(s). 16923/2018 and C.A. Diary No(s). 44909/2019:

C.A. No. 5252/2015 is de-tagged from C.A. Nos. 5252-5254/2015 and list on 11.02.2025.

It is stated by learned ASG/senior counsel for the appellant(s) and learned senior counsel/counsel for the respondent(s) that the aforesaid appeals may have to be disposed of owing to 'low tax effect' having regard to the latest Circular issued by the Central Board of Indirect Taxes and Customs(CBIC).

Recording the aforesaid submissions, the aforesaid appeals are disposed of owing to 'low tax effect', keeping open the substantial question of law, if any.

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

....., J.
(B.V. NAGARATHNA)

....., J.
(NONGMEIKAPAM KOTISWAR SINGH)

NEW DELHI;
JANUARY 02, 2025

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGSCIVIL 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 - INTERLOCUTARY APPLICATION)

WITH

C.A. No. 5252-5254/2015 (III)

C.A. No. 5307/2015 (XVII-A)
(FOR STAY APPLICATION ON IA 2/2015
IA No. 2/2015 - STAY APPLICATION)C.A. No. 6556/2015 (XVII-A)
(IA No. 2/2015 - STAY APPLICATION)C.A. No. 2402-2403/2016 (XVII-A)
(IA No. 3/2016 - CONDONATION OF DELAY IN REFILING/CURING THE
DEFECTS
IA No. 181114/2019 - EARLY HEARING APPLICATION
IA No. 5/2016 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 3/2016 - STAY APPLICATION)C.A. No. 571-572/2016 (XVII-A)
(IA No. 4/2016 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 2/2016 - STAY APPLICATION)C.A. No. 8766/2016 (XVII-A)
(IA No. 171852/2022 - CLARIFICATION/DIRECTION
IA No. 171855/2022 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

C.A. No. 10885/2016 (XVII-A)

C.A. No. 3692/2017 (XVII-A)
(IA No. 3/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT
IA No. 6/2017 - MODIFICATION OF COURT ORDER
IA No. 4/2017 - STAY APPLICATION)

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

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

(FOR EX-PARTE STAY ON IA 48206/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
48208/2017
IA No. 48206/2017 - EX-PARTE STAY
IA No. 48208/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

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

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)
(FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
108857/2018
IA No. 108857/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 8045-8046/2018 (XVII-A)
(IA No. 102566/2018 - STAY APPLICATION)

C.A. No. 9139-9140/2018 (XVII-A)
(IA No. 117855/2018 - STAY APPLICATION)

C.A. No. 10349/2018 (XVII-A)
(IA No. 111234/2021 - APPROPRIATE ORDERS/DIRECTIONS
IA No. 122691/2018 - EX-PARTE STAY)

C.A. No. 9745/2018 (XVII-A)
(IA No. 122493/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 117979/2021 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
IA No. 122492/2018 - STAY APPLICATION)

C.A. No. 10071/2018 (XVII-A)
(IA No. 126687/2018 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 126684/2018 - STAY APPLICATION)

C.A. No. 11837-11838/2018 (XVII-A)
(IA No. 135845/2020 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
IA No. 131425/2018 - STAY APPLICATION)

C.A. No. 1440/2019 (XVII-A)
(IA No. 13851/2019 - EX-PARTE STAY)

SLP(C) No. 10281/2019 (IX)
(IA No. 56468/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 4959/2019 (XVII-A)
(IA No. 118772/2019 - AMENDMENT IN CAUSE TITLE
IA No. 181536/2019 - EARLY HEARING APPLICATION
IA No. 71614/2019 - EX-PARTE STAY)
C.A. No. 7483/2019 (XVII-A)
(IA No. 56989/2022 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES
IA No. 122778/2019 - STAY APPLICATION)

C.A. No. 9008-9009/2019 (XVII-A)
(IA No. 169353/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 169350/2019 - STAY APPLICATION)

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)

Diary No(s). 44909/2019 (XVII-A)
(IA No. 4211/2020 - CONDONATION OF DELAY IN FILING
IA No. 4213/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 4212/2020 - STAY APPLICATION)

C.A. No. 2634/2020 (XVII-A)
(IA No. 42148/2020 - EX-PARTE STAY
IA No. 42149/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 3546-3549/2020 (XVII-A)
(IA No. 29690/2021 - APPLICATION FOR PERMISSION
IA No. 74416/2020 - EX-PARTE STAY
IA No. 74417/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

Diary No(s). 24028/2020 (XVII-A)
(IA No. 136651/2020 - CONDONATION OF DELAY IN FILING
IA No. 136652/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT
IA No. 136650/2020 - STAY APPLICATION)

C.A. No. 2424/2022 (XVII-A)
(IA No. 45361/2022 - EX-PARTE STAY
IA No. 45362/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

C.A. No. 7295/2022 (XVII-A)
(IA No. 124405/2022 - EXEMPTION FROM FILING C/C OF THE IMPUGNED
JUDGMENT)

IA No. 124404/2022 - STAY APPLICATION)

SLP(C) No. 26382/2023 (IX)

(IA No.230641/2023-CONDONATION OF DELAY IN FILING)

C.A. No. 6157-6160/2024 (XVII-A)

C.A. No. 12468-12471/2024 (XVII-A)

(IA No. 249037/2024 - STAY APPLICATION)

Date : 02-01-2025 These matters were called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

HON'BLE MR. JUSTICE NONGMEIKAPAM KOTISWAR SINGH

For Appellant(s) Mr. Vikramjit Banerjee, A.S.G.
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Ms. Vimla Sinha, Adv.
Mr. Sughosh Subramanyam, Adv.
Mr. Udai Khanna, Adv.

Mr. B.L.V. Rama Prasad, Adv.
Mr. Hitesh Kumar Sharma, Adv.
Mr. Amit Kumar Chawla, Adv.
Mr. Akhileshwar Jha, Adv.
Mr. Mahi Pal Singh, Adv.
Mr. Shashank Kumar Srivastava, Adv.
Mr. B. Krishna Prasad, AOR

Mr. V Raghuraman, Sr. Adv.
Mr. S Sukumaran, Adv.
Mr. Anand Sukumar, AOR
Mr. Sandhya Raghuraman, Adv.
Mr. Bhupesh Pathak, Adv.
Mrs. Ruche Anand, Adv.

Mr. Mukesh Kumar Maroria, AOR

For Respondent(s) Mr. Naresh Thacker, Adv.
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Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Ms. Virangana Wadhawan, Adv.
Mr. Abhishek Vikas, AOR

Mr. R. Satish Kumar, Adv.
Ms. V. Susheatha, Adv.
Mr. P. V. Yogeswaran, AOR

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Mr. Ajay Bhargava, Adv.
Ms. Nandita Chauhan, Adv.
Ms. Tijil Thakur, Adv.

Ms. Kavita Jha, Sr. Adv.
Mr. Shammi Kapoor, Adv.
Mr. Vishal Kumar, Adv.
Mr. Anant Mann, AOR

Mr. Prasad Paranjape, Adv.
Mr. Kumar Harshvardhan, Adv.
Mr. R. Chandrachud, AOR
Mr. Deepak Thackur, Adv.

Mr. G Shivadass, Sr. Adv.
Mr. Prashant Shivadass, Adv.
Mr. Abhishek Anand, Adv.
Mr. Rahul Kumar, Adv.
Mr. M. P. Devanath, AOR

Mr. Gurmeet Singh Makker, AOR

Ms. Charanya Lakshmikumaran, AOR
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Ms. Falguni Gupta, Adv.
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Mr. Kumar Harshvardhan, Adv.
Mr. Prabhat Chaurasia, Adv.
Mr. Anirudh Jamwal, Adv.
Mr. Yugantar Singh Chauhan, Adv.

Ms. Mahua Kalra, AOR
Mr. Mayank Nagi, Adv.

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

Mr. Harish Bindhumadhavan, Adv.
Ms. Ashwini Chandrasekharan, Adv.
Ms. Shraya Thiyagarajan, Adv.

Mr. Manoharan Ellappan, Adv.
Mr. T. V. S. Raghavendra Sreyas, AOR
Mr. Siddharth Vasudev, Adv.
Ms. Gayatri Gulati, Adv.

Mr. Bharat Raichandani, Adv.
Mr. Aneesh Mittal, AOR
Mr. Deepak Khokhar, Adv.
Ms. Prachi Sharma, Adv.
Ms. Komal Mittal, Adv.

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Mr. Pawanshree Agrawal, AOR
Ms. Ashwini Chandrasekharan, Adv.
Ms. Disha Gursahaney, Adv.

Mr. Kamal Sawhney, Adv.
Mr. Deepak Thackur, Adv.
Ms. Aakansha Wadhvani, Adv.
Mr. Rishabh Mishra, Adv.
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Mr. Ashray Behura, Adv.

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Mr. Divyanshu Rai, AOR
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Mr. Vishal Sharma, Adv.
Ms. Taruna, Adv.

Mr. Kishore Kunal, AOR
Mr. Prasad Paranjape, Adv.
Mr. Kumar Harshavardhan, Adv.
Mr. Deepak Thackur, Adv.

Mr. Tushar Jarwal, Adv.
Ms. Anuradha Dutt, Adv.
Mr. Rahul Sateeraja, Adv.
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Ms. Deepika Nandakumar, Adv.
Mr. Viresh Kumar Bhawra, Adv.
Mr. Aakash Elango, Adv.
Mr. Naresh Kumar, AOR

Mr. Punit Dutt Tyagi, AOR

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

De-tag C.A. Nos. 5253-5254/2015, C.A. No. 8766/2016,
Diary No(s). 16923/2018 and Diary No(s). 44909/2019 from
rest of the cases.

List these matters on 11.02.2025.

C.A. Nos. 5252-5254/2015, C.A. No. 8766/2016, C.A. Diary
No(s). 16923/2018 and C.A. Diary No(s). 44909/2019:

C.A. No. 5252/2015 is de-tagged from C.A. Nos. 5252-
5254/2015 and list on 11.02.2025.

These appeals are disposed of owing to 'low tax
effect', keeping open the substantial question of law, if
any, in terms of the signed order which is placed on the
file.

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

(RADHA SHARMA)
ASTT. REGISTRAR-cum-PS

(DIVYA BABBAR)
COURT MASTER (NSH)