ITEM NO.7 Court 5 (Video Conferencing) SECTION XVII-A

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

CIVIL APPEAL Diary No(s).29056/2020

(Arising out of impugned final judgment and order dated 26-02-2014 in AN No. 2045/2011, AN No. 1912/2012 and AN No. 26109/2013 passed by the Customs, Excise And Service Tax Appellate Tribunal, South Zonal Bench, Bangalore)

COMMISSIONER OF SERVICE TAX Petitioner(s)

VERSUS

M/S INFOSYS LTD. Respondent(s)

(WITH IA No.22452/2021-CONDONATION OF DELAY IN FILING and IA No.22454/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.22451/2021-STAY APPLICATION)

WITH
Diary No(s). 2311/2021 (XVII-A)
(WITH IA No.60211/2021-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.60209/2021-STAY APPLICATION and IA No.60212/2021-CONDONATION OF DELAY IN FILING APPEAL)

Date : 05-07-2021 These appeals were called on for hearing today.

CORAM :
HON'BLE DR. JUSTICE D.Y. CHANDRACHUD
HON'BLE MR. JUSTICE M.R. SHAH

For Petitioner(s) **Mr. N.Venkataraman, ASG**
Mr. A.K.Panda, Sr. Adv.
Ms. Nisha Bagchi, Adv.
Mr. Adit Khorana, Adv.
Mr. M.K.Maroria AOR
Mr. B. Krishna Prasad, AOR

Mr. K.S. Ravi Shankar, Adv.
Mr. N. Anand, Adv.
Mr. S. Sukumaran, Adv.
Mr. Anand Sukumar, AOR

For Respondent(s)

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

1 The Registry has reported a delay of 2440 days in the appeals filed by the Revenue.

2 We have heard Mr N Venkataraman, Additional Solicitor General appearing on behalf of the appellant and Mr K S Ravi Shankar, counsel appearing on behalf of the respondent.

3 The companion appeals have been filed by the respondent (infosys Limited) to the first of the two appeals listed before us. Two Central Excise Appeals were filed before the High Court, Central Excise Appeal No 45 of 2014 by the Infosys Limited and Central Excise Appeal No 47 of 2014 by the Commissioner of Service Tax. Among the issues raised in the appeals were issues pertaining to the liability to CENVAT as well as taxability. The High Court, by its order dated 27 February 2020, declined to entertain the appeals noting that, in view of the issue of taxability, the appeals would have to be filed before this Court.

4 It is not in dispute that the appeal before the High Court by the Revenue against the judgment of the Customs, Excise and Service Tax Appellate Tribunal[1] was filed within limitation. In the circumstances, the delay would have to be condoned. Similarly, for the same reason, the delay on the part of Infosys Limited in filing its appeals against the judgment of CESTAT would have to be condoned.

5 Delay is accordingly condoned in both sets of appeals.

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1 "CESTAT"

6 The attention of the Court has been drawn to the fact that Civil Appeal No 5602 of 2015 is pending before this Court on a similar issue and there are other appeals as well, namely, Civil Appeal No 8204 of 2016 and 4437-4440 of 2018.

7 In the above circumstances, the appeals are admitted.

8 Tag with Civil Appeal No 5602 of 2015.

9 The Additional Solicitor General and Mr K S Ravi Shankar accept notice for the respondents in the two respective appeals.

10 Counter affidavit, if any, be filed within six weeks from today.

(SANJAY KUMAR-I)
AR-CUM-PS

(SAROJ KUMARI GAUR)
COURT MASTER