

ITEM NO.1504

COURT NO.5

SECTION XVI

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. 4184/2009

STATE OF WEST BENGAL & ORS.

Appellant(s)

VERSUS

CALCUTTA CLUB LIMITED

Respondent(s)

WITH

C.A. No. 7497/2012 (XVII)

SLP(C) No. 26883/2013 (III)

SLP(C) No. 22909/2013 (III)

SLP(C) No. 24977/2013 (III)

C.A. No. 4377-4380/2015 (XVII)

(With IA No.872/2018-PERMISSION TO FILE ADDITIONAL DOCUMENTS and IA No.876/2018-I/A FOR EXEMPTION FROM FILING LEGIBLE COPIES OF DIM ANNEXURES IN CA NO. 4378 OF 2015 and IA No.881/2018-PERMISSION TO FILE ADDITIONAL DOCUMENTS and IA No.882/2018-I/A FOR EXEMPTION FROM FILING LEGIBLE COPIES OF DIM ANNEXURES IN CA NO. 4377 OF 2015 and IA No.2158/2018-PERMISSION TO FILE ADDITIONAL DOCUMENTS and IA No.2159/2018-I/A FOR EXEMPTION FROM FILING LEGIBLE COPIES OF DIM ANNEXURES IN CA NO. 4379/2015)

C.A. No. 5157/2015 (XVII)

(With IA No.3024/2018-PERMISSION TO FILE ADDITIONAL DOCUMENTS and IA No.3025/2018-I/A FOR EXEMPTION FROM FILING LEGIBLE COPIES OF DIM ANNEXURES)

C.A. No. 7030/2015 (III)

C.A. No. 8543/2015 (XVII)

C.A. No. 7259/2015 (IV-A)

C.A. No. 7924/2015 (III)

SLP(C) No. 33249/2015 (III)

SLP(C) No. 151/2016 (III)

SLP(C) No. 2491/2016 (III)

SLP(C) No. 2494/2016 (III)

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SLP(C) No. 2490/2016 (III)

SLP(C) No. 4158/2016 (III)

SLP(C) No. 4156/2016 (III)

SLP(C) No. 4157/2016 (III)  
(With IA No. 1/2016 - CONDONATION OF DELAY IN FILING)

C.A. No. 5946/2016 (III)

C.A. No. 5949/2016 (III)

C.A. No. 6593/2016 (III)

C.A. No. 7366-7367/2016 (III)

C.A. No. 626/2017 (XVII)

SLP(C) No. 33377/2016 (III)

C.A. No. 3584/2017 (XVII)

C.A. No. 5087/2017 (XII)

C.A. No. 3819-3821/2017 (IV-A)

W.P.(C) No. 321/2017 (X)  
(With IA No. 2/2017 - EX-PARTE STAY)

C.A. No. 10674/2017 (XVII)

C.A. No. 11224/2017 (XVII)

C.A. No. 72-73/2018 (XVII)

C.A. No. 104/2019 (XVII)  
(With IA No.180587/2018-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.180583/2018-STAY APPLICATION and IA No.180581/2018-CONDONATION OF DELAY IN FILING APPEAL)

Diary No(s). 5100/2019 (XVII)  
(FOR ADMISSION and IA No.34214/2019-STAY APPLICATION and IA No.34213/2019-CONDONATION OF DELAY IN FILING APPEAL)

C.A. No. 5338/2019 (XVII)  
(With IA No. 85466/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No. 85465/2019 - STAY APPLICATION)

C.A. No. 5215-5217/2019 (XVII)

Civil Appeal No. 4184/2009 etc.

(With IA No. 83209/2019 - STAY APPLICATION)

Diary No(s). 20271/2019 (XVII)

(FOR ADMISSION and IA No.92713/2019-STAY APPLICATION and IA No.92712/2019-CONDONATION OF DELAY IN FILING APPEAL)

Date : 03-10-2019

These matters were called on for pronouncement of judgment today.

For parties

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Mr. Pradhuman Gohil, Adv.

Mr. Vikash Singh, Adv.

Ms. Taruna Singh Gohil, Adv.

Ms. Ranu Purohit, Adv.

Mr. Shiva P., Adv.

Mr. Dhruraj Rana, Adv.

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Ms. Sunitta Rawat, Adv.

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Mr. Ajay Kumar, AOR

Mr. M. P. Devanath, AOR

Ms. Radha Rangaswamy, AOR

Hon'ble Mr. Justice R. F. Nariman pronounced the judgment of the Bench comprising His Lordship, Hon'ble Mr. Justice Surya Kant and Hon'ble Mr. Justice V.Ramasubramanian.

Civil Appeal No. 4184 of 2009

The civil appeal is dismissed in terms of the signed reportable judgment.

Civil Appeal No. 7497/2012 and other connected matters

Delay condoned.

Leave granted.

In terms of the signed reportable judgment, the Court concluded as follows:

"The appeals of the Revenue are, therefore dismissed. Writ Petition (Civil) No.321 of 2017 is allowed in terms of prayer (i) therein. Consequently, show-cause notices, demand notices and other action taken to levy and collect service tax from incorporated members' clubs are declared to be void and of no effect in law."

Pending applications stand disposed of.

(NIDHI AHUJA)  
COURT MASTER (SH)

(NISHA TRIPATHI)  
BRANCH OFFICER

[Signed reportable judgment is placed on the file.]