

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) Nos. 15869-15870/2018

(Arising out of impugned final judgment and order dated 23-03-2018 in CEA No. 39/2013 and CEA No. 84/2017 passed by the High Court Of Judicature At Hyderabad For The State of Telangana and the State Of Andhra Pradesh)

AMBIENCE CONSTRUCTIONS INDIA LTD

Petitioner(s)

VERSUS

COMMISSIONER OF CUSTOMS AND CENTRAL
EXCISE, HYDERABAD

Respondent(s)

Date : 16-12-2019 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE NAVIN SINHA
HON'BLE MR. JUSTICE KRISHNA MURARI

For Petitioner(s) Mr. V. Lakshmikumar, Adv.
Mrs. Charanya Lakshmikumar, Adv.
Mr. Aaditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Ishita Mathur, Adv.
Ms. Monnica Kasturi, Adv.
Mr. Punit Dutt Tyagi, AOR

For Respondent(s) Mr. K.M. Natraj, ASG
Mohammed Akhil, Adv.
Mr. Shekhar Vyas, Adv.
Ms. Nitya Rao Adv.
Mr. Gulshan Jahan, Adv.
Mr. B. Krishna Prasad, AOR

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

Leave granted.

The appeals are allowed in terms of signed order.

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

(RAJNI MUKHI)
SENIOR PERSONAL ASSISTANT

(DIPTI KHURANA)
COURT MASTER (NSH)

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 9451-9452 OF 2019
(Arising out of SLP(C) Nos.15869-15870 of 2018)

AMBIENCE CONSTRUCTIONS INDIA LTD.

APPELLANT(S)

VERSUS

COMMISSIONER OF CUSTOMS AND CENTRAL
EXCISE, HYDERABAD

RESPONDENT(S)

O R D E R

Leave granted.

The appellant assails the order dated 23.03.2018 of the High Court dismissing its appeal challenge to the order of the Customs, Excise & Service Tax Appellate Tribunal.

Suffice to observe that after adjudication, Service Tax dues alongwith interest and penalty was imposed on 30.03.2010. In appeal, the Customs, Excise & Service Tax Appellate Tribunal required a pre-condition for deposit of 50% of the demand with proportionate interest. The High Court varied the order by waiving interest and requiring a bond to be furnished for the same. The due amount was deposited by the appellant beyond the time fixed but without interest. The appeal came to be dismissed on 13.08.2018 by the Tribunal for non-compliance of its order. We required the appellant to deposit 50% of the interest amount i.e. Rs.59,37,190/- which has been complied with.

Having heard learned counsel for the parties, we are satisfied to direct that now since the interest amount as directed by us has also been deposited, the appeal of the appellant before the Tribunal shall stand restored to be decided and disposed by a reasoned and speaking order.

The appeals are allowed.

.....J.
[NAVIN SINHA]

.....J.
[KRISHNA MURARI]

NEW DELHI;
DECEMBER 16, 2019