

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. \_\_\_\_\_ OF 2021  
(Arising from SLP(C) No. \_\_\_\_\_ of 2021)  
[Diary No. 27058 of 2017]

THE COMMISSIONER OF SERVICE TAX & ORS.

Appellant(s)

VERSUS

CSITAS KARNATAKA INTER DIOCESAN  
ADMINISTRATION FINANCE AND PROPERTY BOARD

Respondent(s)

O R D E R

Delay condoned.

Leave granted.

These appeals take exception to the judgment and orders dated 13-08-2013 and 10-11-2016 passed by the High Court of Karnataka at Bengaluru in WP No. 20964/2012 and in RP No. 347/2016 respectively.

The respondent(s) had assailed the order dated 28.03.2012 passed by Commissioner of Service Tax, Bengaluru fastening liability of service tax on the respondent(s).

The High Court has noted three points raised on behalf of the respondent(s) and in paragraph 3 recorded that the revenue does not oppose the submission made by

the appellant(s).

The fact so record was disputed by the department, including by filing review petition which, however, came to be dismissed by the Division Bench after noting that even if there is some modicum of truth in this submission of the department, it was not a case for review.

As a matter of fact, the Single Judge did not examine any aspect of the matter at all except noting the purported concession made on behalf of the appellant(s)-Department, as can be discerned from paragraph 3 of the impugned judgment.

As that factual position has been disputed by the Department, it must follow that the matter ought to proceed on merits before the Single Judge in the first place. It would be open to the respondent(s) to raise all contentions as are available, which will have to be adjudicated afresh on its own merits.

Accordingly, we set aside the impugned judgment and orders and relegate the parties before the Single Judge by remanding the writ petition(s) referred to above to their original numbers for being considered afresh on merits by the learned Single Judge, in the first place.

All contentions available to both sides are left open.

The matters be decided uninfluenced by any observation made in the impugned judgment and orders.

The appeals are disposed of in the above terms.

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

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

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

NEW DELHI;  
November 29, 2021.

ITEM NO.73                      Court 3 (Video Conferencing)                      SECTION IV-A

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 27058/2017

(Arising out of impugned final judgment and order dated 10-11-2016 in RP No. 347/2016 13-08-2013 in WP No. 20964/2012 passed by the High Court Of Karnataka At Bengaluru)

THE COMMISSIONER OF SERVICE TAX & ORS.                      Petitioner(s)

VERSUS

CSITAS KARNATAKA INTER DIOCESAN ADMINISTRATION  
FINANCE AND PROPERTY BOARD                      Respondent(s)

IA No. 96497/2017 - CONDONATION OF DELAY IN FILING  
IA No. 96500/2017 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT  
IA No. 925/2018 - PERMISSION TO FILE ADDITIONAL  
DOCUMENTS/FACTS/ANNEXURES)

Date : 29-11-2021 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR  
HON'BLE MR. JUSTICE C.T. RAVIKUMAR

For Petitioner(s)

Mr. N. Venkataraman, Ld. ASG  
Mr. M.K. Maroria, AOR  
Ms. Nisha Bagchi, Adv.  
Mr. Sughosh Subramaniam, Adv.  
Mr. Anmol Chandan, Adv.

For Respondent(s)

Mr. Arvind Varma, Sr. Adv.  
Mr. Saurabh Ajay Gupta, AOR  
Ms. Srishti Prabhakar, Adv.  
Ms. Sridhi Sharma, Adv.  
Ms. Mahima Chauhan, Adv.

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

Delay condoned.

Leave granted.

The appeals are disposed of in terms of the signed order.

Pending applications, if any, stand disposed of.

(DEEPAK SINGH)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)

[Signed order is placed on the file]