

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2085/2020

COMMISSIONER OF SERVICE TAX, DELHI

APPELLANT(S)

VERSUS

M/S. WLC COLLEGE INDIA LTD.

RESPONDENT(S)

O R D E R

Heard the senior counsel appearing for the appellant.

Having perused the judgment of the High Court as well as the Customs, Excise and Service Tax Appellate Tribunal, we find that there are concurrent findings of fact recorded which do not call for interference as the said findings cannot be said to be either perverse or illegal. The findings are rendered in facts which are peculiar to the respondent.

As there is no merit in the Appeal, the same is dismissed accordingly.

.....J.  
(ABHAY S. OKA)

.....J.  
(UJJAL BHUYAN)

NEW DELHI;  
JANUARY 30, 2025.

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

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APPELLANT(S)

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M/S. WLC COLLEGE INDIA LTD.

RESPONDENT(S)

Date : 30-01-2025 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ABHAY S. OKA  
HON'BLE MR. JUSTICE UJJAL BHUYAN

For Appellant(s) : Ms. Nisha Bagchi, Sr. Adv.  
Mr. Gurmeet Singh Makker, AOR  
Mr. V C Bharathi, Adv.  
Ms. Astha Singh, Adv.  
Ms. Satvika Thakur, Adv.

For Respondent(s): Ms. Ashwini Chandrasekaran, Adv.  
Ms. Priyanka Rathi, Adv.  
Mr. Pawanshree Agrawal, AOR  
Ms. Priyanshi Chakraborty, Adv.  
Ms. Shubhangi Gupta, Adv.

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

The Appeal is dismissed in terms of the signed order.

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

(ASHISH KONDLE)  
ASTT. REGISTRAR-cum-PS

(AVGV RAMU)  
COURT MASTER (NSH)

[THE SIGNED ORDER IS PLACED ON THE FILE]