

ITEM NO.25 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

Petition(s) for Special Leave to Appeal (C) No(s). 36826/2017

(Arising out of impugned final judgment and order dated 17-03-2016 in CEA No. 50/2015 passed by the High Court Of Karnataka At Bengaluru)

COMMISSIONER OF SERVICE TAX I

Petitioner(s)

VERSUS

CSITAS KARNATAKA INTER DIOCESAN ADMINISTRATIVE
FINANCE AND PROPERTY BOARD

Respondent(s)

WITH

Diary No(s). 27058/2017 (IV-A)

(FOR CONDONATION OF DELAY IN FILING ON IA 96497/2017
FOR EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT ON IA
96500/2017

FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS ON IA 925/2018

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)

Diary No(s). 27059/2017 (IV-A)

(IA FOR CONDONATION OF DELAY IN FILING ON IA 94598/2017
FOR PERMISSION TO FILE ADDITIONAL DOCUMENTS ON IA 922/2018

IA No. 94598/2017 - CONDONATION OF DELAY IN FILING

IA No. 922/2018 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 36935/2017 (IV-A)

Date : 12-11-2021 This petition was 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. Venkatrama, ASG

Ms Nisha Bagchi, Adv.

Mr. Anmol Chandan, Adv.

Mr. Sughosh Subramaniam, Adv.

Mr. M.K. Mroria, AOR

Mr. B. Krishna Prasad, AOR

For Respondent(s)

Mr. R. P. Bhatt, Sr. Adv
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Ms. Srishti Prabhakar, Adv
Mr. Saurabh Ajay Gupta, AOR

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

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

SLP(C) Nos. 36826 and 36935 of 2017 and Diary No. 27059 of 2017

Delay condoned.

In view of Circular No. 17/2019 (F.No.279/Misc.142/2007-ITJ(Pt.) dated 8th August, 2019 issued by the Department of Revenue, Ministry of Finance, no adjudication is warranted in these petitions due to low tax effect.

Accordingly, the special leave petitions are disposed of leaving the questions of law open.

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

Diary No. 27058 of 2017

At the request of the learned counsel for the petitioner, hearing of this matter is deferred till 29.11.2021.

Liberty to file additional affidavit as prayed is granted.

(DEEPAK SINGH)
COURT MASTER (SH)

(VIDYA NEGI)
COURT MASTER (NSH)