

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. OF 2021  
(Arising out of SLP(C)No.1271 of 2021)

COMMISSIONER OF CENTRAL EXCISE AND  
SERVICE TAX DEHRADUN

Appellant (s)

VERSUS

M/S PATANJALI YOGPEETH TRUST

Respondent(s)

O R D E R

Leave granted.

This appeal takes exception to the judgment and order dated 09.01.2020 passed by the High Court of Uttarakhand at Nainital in Central Excise Appeal No. 2 of 2019.

The High Court relying upon the decision of *State of West Bengal & Ors. Vs. Calcutta Club Limited (2019 SCC Online SC 1291)* proceeded to allow the special appeal without adjudicating, much less recording a clear finding on the factum of applicability of the doctrine of mutuality in the fact situation of the present case. To observe sobriety, we would only note that the impugned judgment does not stand the test of judicial scrutiny.

Accordingly, the same is set aside and the appeal is restored to the file of the High Court, to be considered afresh on its own merits and in accordance with law.

All contentions available to both the parties in law are left open.

The appeal is disposed of accordingly.

Pending applications, if any, stand disposed of.

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

.....J  
(INDU MALHOTRA)

.....J  
(AJAY RASTOGI)

New Delhi  
February 10, 2021

ITEM NO.7 Court 5 (Video Conferencing) SECTION X

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). 1271/2021

(Arising out of impugned final judgment and order dated 09-01-2020 in CEA No. 2/2019 passed by the High Court Of Uttarakhand At Nainital)

COMMISSIONER OF CENTRAL EXCISE AND  
SERVICE TAX DEHRADUN

Petitioner(s)

VERSUS

M/S PATANJALI YOGPEETH TRUST

Respondent(s)

(FOR ADMISSION and I.R.)

Date : 10-02-2021 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR

HON'BLE MS. JUSTICE INDU MALHOTRA

HON'BLE MR. JUSTICE AJAY RASTOGI

For Petitioner(s)

Mr. Aman Lekhi, ASG

Mr. Rupesh Kumar, Adv.

Mr. Mohd Akhil. Adv.

Ms. Swarupama Chaturvedi, Adv.

Mr. B. V. Balramdas AOR

Mr. B. Krishna Prasad, AOR

For Respondent(s) Ms. Priyadarshi Manish, Adv

Ms. Anjali Jha, AOR

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

Leave granted.

The appeal is 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]

