NAFR

HIGH COURT OF CHHATTISGARH, BILASPUR

WPT No.112 of 2015

M/s M. S. Venture Private Limited A Company Registered Under Indian Companies Act, 1956 Having Its Registered Office At C/o M/s, Explo Pack, Shed No.B-4, M I D C, Hingna Road, Nagpur, Maharashtra, 440016

---- Petitioner

Versus

1. Union Of India Through The Secretary, Government Of India, Ministry Of Finance, Department Of Revenue, New Delhi

2. The Commissioner, Central Excise, Customs And Service Tax Department, Central Revenue Building, Civil Lines, Raipur, Chhattisgarh

3. The Assistant Commissioner, Central Excise, Customs And Service Tax Department, Central Revenue Building, Civil Lines, Raipur, Chhattisgarh

4. The Superintendent, (Service Tax), Service Tax Range No.3, Office Of Superintendent, Central Revenue Building, 2nd Floor, Civil Lines, Raipur, Chhattisgarh

---- Respondent

For Petitioner	:	Shri Kishore Bhaduri, Advocate
For Respondent No.1	:	Shri Bhupendra Singh, Advocate

Order On Board

14/10/2015

This petition has been filed assailing legality and validity of order dated 16-02-2015 passed the respondent No.4 holding that the petitioner is liable for payment of service tax.

2. Learned counsel for petitioner submits that the order is clearly in teeth of the order passed by the CESTAT, Principal Bench, New Delhi in the case of ***Vishal Packaging vs. Commissioner of Central Excise, Raipur[1].***

3. According to him, this case is squarely covered by a tri parte agreement. Submission of learned counsel for the petitioner that the petitioner has a very strong case on merits, but on that ground, I am not inclined to entertain this petition when

1 2014 (36) STR 465 (Tri-Del.)

the petitioner has effective remedy of filing an appeal before the duly constituted Tribunal under the law.

4. Accordingly, the petition is finally disposed off with liberty to the petitioner to approach the Tribunal. For a period of 30 days, no coercive steps shall be taken against the petitioner.

Sd/-
Manindra Mohan Shrivastava
Judge

Tumane