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IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION

WRIT PETITION NO.3313 OF 2015

Vodafone India Ltd. ..Petitioner
-Versus-
The Union of India & Ors. ..Respondents

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Mr. V. Sridharan, Senior Counsel, with Prakash Shah i/b. PDS Legal for the Petitioner.
Mr. Pradeep S. Jetly with Ms. Suchitra Kamble for the Respondents.

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CORAM: S. C. DHARMADHIKARI AND
A. K. MENON,JJ.

DATE :- 31st MARCH, 2015.

P.C.:

Having heard both sides, we find that the Respondents should not have rushed to recover the dues and stated to be of service tax recoverable from the Petitioners without the period prescribed by law for filing an Appeal coming to an end. The Petitioners are apprehending that coercive measures would be initiated to recover the tax amount due and payable allegedly and that would frustrate their right of Appeal and to seek a stay therein. In such circumstances, the Writ Petition can be disposed of with the only direction that if the Petitioners file an Appeal as stated before us and undertaken within a period of two weeks from the date of receipt of a copy of this order, then, until the stay application is heard and disposed of by the competent Appellate Authority, the Respondent shall not proceed to recover the amount due and payable under the assessment order.

2] Mr. Sridharan, on instructions, states that on or before 13th April, 2015 an Appeal would be preferred and filed in the competent Appellate Court. They would also seek an interim stay therein. Therefore, we direct that until such application for stay is considered, the Revenue shall not proceed to recover the tax amount. The said order and direction is without prejudice to the rights and contentions of both sides. We have not expressed any opinion on merits of the controversy. The Writ Petition is disposed of. No costs.

(A. K. MENON,J.) **(S. C. DHARMADHIKARI, J.)**

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