IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO. 261 OF 2015
IN
CENTRAL EXCISE APPEAL (L) NO. 20 OF 2015

M/s. Greatship (India) Ltd. ... Applicant.

In the matter of
M/s. Greatship (India) Ltd. … Appellant.
Versus
Commissioner of Service Tax
Mumbai -I & anr. ... Respondents.

Mr. V Shridharan, Sr. Counsel a/w. Mr. Prakash Shah i/b. PDS Legal, advocate for Applicant.

Mr. P.S. Jetly a/w. Ms. Suchitra Kamble, advocate for respondent No. 1.

Mr. J.H. Motwani i/b. Economic Law Practice, advocate respondent No. 2.

CORAM : B.R. GAVAI & A.S. GADKARI, JJ
DATE : MARCH 24, 2015

P.C.:

1 The present Notice of Motion has been taken out by the appellant for stay to the operation and effect of the Final Order No.

A/1520/14/CSTB/C-I dated 29.09.2014 modified vide Misc. Order No. M/2024/14/CSTB/C-I dated 28.11.2014 passed by the Appellate Tribunal.

2 Heard Shri Shreedharan, learned Sr. Counsel for the appellant and Shri Jetley, Counsel for the Revenue.

3 We are prima facie of the view that the Tribunal has erred in dismissing the appeal. We prima facie find that the services which are the subject matter of the present appeal have been brought into tax net for the first time vide notification is dated 27/2/2010. We therefore, prima facie find that the impugned order, makes notification dated 27/2/2010 retrospectively applicable with effect from 7/7/2009. In that view of the matter, the appellant has good prima facie case. However, at the same time, interest of the Revenue also needs to be protected.

4 The Notice of Motion is made absolute. However, the same shall be subject to the condition that the appellant shall deposit 50% of the amount which is subject matter of this appeal, prior to 31st March, 2015.

(A.S. GADKARI, J) **(B.R.GAVAI,J)**