HON'BLE SRI JUSTICE G.CHANDRAIAH

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HON'BLE SRI JUSTICE CHALLA KODANDA RAM

W.P. No. 18918 of 2015

DATE: 06-07-2015

Between:

M/s. A. Girl's World .. Petitioner

and

The Commissioner (Appeals)
and another .. Respondents

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O R D E R:- (per Hon'ble Sri Justice Challa Kodanda Ram)

An appeal is said to have been preferred by the petitioner on 23.07.2013 before the 1st respondent-Commissioner of Central Excise (Appeals) against the Order-in-Original dated 20.05.2013 passed by the 2nd respondent-Assistant Commissioner of Service Tax demanding the petitioner to pay service tax of Rs.1,41,851/-. Along with the appeal, an application seeking stay of pre-deposit of the duty has been filed. Now, the main grievance of the writ petitioner is that the 1st respondent is neither passing any order on the application for stay nor disposing of the appeal and initiating coercive action for recovery of the disputed tax.

Sri J.Satyaram, learned counsel for the respondents, on instructions, has submitted that the appeal would be taken up for disposal on merits on condition that the petitioner deposits 7.5% of the demanded service tax.

The learned counsel for the petitioner has submitted that the petitioner is willing to make pre-deposit of 7.5% of the demanded tax.

In view of the submissions made by the learned counsel for both the parties, we deem it appropriate to dispose of the writ petition with the following direction:

> "The 1st respondent-Commissioner of Central Excise (Appeals) shall consider and dispose of the appeal said to have been preferred by the petitioner on 23.07.2013 subject to the condition that the petitioner deposits 7.5% of the demanded service tax as required under the statute within a period of eight weeks from today. It is made clear that no coercive steps shall be taken against the petitioner pending disposal of the appeal."

With the above direction, this writ petition is disposed of. No order as to costs.

As a sequel to the disposal of the writ petition, Miscellaneous Petitions, if any pending, shall stand disposed of as infructuous.

G. CHANDRAIAH, J

06.07.2015

CHALLA KODANDA RAM,J

Note: Furnish copy in two days

b/o

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