

Shephali

**IN THE HIGH COURT OF JUDICATURE AT BOMBAY
CIVIL APPELLATE JURISDICTION
WRIT PETITION NO. 7284 OF 2015**

Comprehensive Support Services Pvt. Ltd. (CSS) ...Petitioners
Versus
The Union of India & Ors. ...Respondents

Mr. Ashok Singh, *a/w Mr. Hemant Telkar, i/b SRH Legal , for the
Petitioners.*
Mr. Pradeep S. Jetly, *a/w Mr. Jitendra B. Mishra, for the
Respondents.*

**CORAM: S.C. DHARMADHIKARI &
 G.S. PATEL, JJ.**
DATED: 22nd February 2016

PC:-

1. After having heard both sides and finding that the impugned communication, Annexure “E” at page 49 of the paper-book, cannot be a substitute for the adjudication process commencing from issuance of a show-cause notice, hearing to the affected party and thereafter a speaking order confirming the demand. That the communication at page 49, Annexure “E” to the paper-book and Annexure “J” at page 56 of the paper-book cannot be sustained. They are, accordingly, quashed and set aside.

2. After giving a anxious consideration to the arguments of both sides, we are of the view that it will not be proper to pre-empt the adjudicatory process. Let a show cause notice setting out complete allegations be issued by the Respondents to the Petitioners within a period of four weeks from today. On receipt of it, the Petitioner shall file a reply to the same within four weeks from the date of receipt thereof. Let the Adjudicating Officer pass an order in terms of these allegations and the reply within four weeks from the date of appearance of the parties.

3. We allow this Petition with these limited directions, but by clarifying that we have not expressed any opinion on the alleged service tax liability of outdoor caterers providing service of canteens.

(G. S. PATEL, J.)

(S. C. DHARMADHIKARI, J.)