

IN THE HIGH COURT OF PUNJAB AND HARYANA
AT CHANDIGARH

CWP No. 1432 of 2015 (O&M)
Date of decision: 8.7.2016

RIMT Group of Institutes

.. Petitioner

v.

Union of India and others

.. Respondents

CORAM: HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MR. JUSTICE HARINDER SINGH SIDHU

Present: Ms. Jatinder Jit Kaur, Advocate for the petitioner.

Mr. Sourabh Goel, Senior Standing Counsel for the
respondents.

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Rajesh Bindal J.

The petitioner has approached this court seeking to challenge the notice dated 26.11.2014 requiring it to furnish certain information for the purpose of levy of service tax. Vires of notification dated 1.3.2013 regarding levy of service tax provided by the educational institution have also been challenged.

The primary objection raised by learned counsel for the respondents is that the petitioner has been merely asked to furnish certain information. Even show cause notice for assessment has not been issued, hence, the petition be dismissed being premature.

After hearing learned counsel for the parties, the present petition is disposed of as premature at this stage with liberty to the petitioner to avail of its remedy in case after the requisite information is furnished by the petitioner, the authorities issue show cause notice for framing assessment.

(Rajesh Bindal)
Judge

(Harinder Singh Sidhu)
Judge

8.7.2016
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