

CWP No. 22277 of 2013 (O&M)

Date of decision : July 21, 2016

M/s R.S. Builders and Engineers Limited

.....Petitioner

Versus

Union of India and another

....Respondent

**CORAM:- HON'BLE MR. JUSTICE RAJESH BINDAL
HON'BLE MRS. JUSTICE LISA GILL**Present: Mr. Jagmohan Bansal, Advocate
for the petitioner.Mr. Sharan Sethi, Senior Standing Counsel
for the respondents.

RAJESH BINDAL, J.

This order will dispose of CWP Nos. 22277 of 2013 and 3064 and 13658 of 2014. However, the facts have been taken from CWP No. 22277 of 2013.

Learned counsel for the petitioner submitted that the petitioner filed the present bunch of petitions challenging the vires of Explanation 7 in notification No. 1/2006-ST dated 01.03.2006 as the department had issued notice to the petitioner. He submitted that there being an order of the Larger Bench of Custom Excise and Service Tax Appellate Tribunal passed in **Bhayana Builders (P) Ltd. versus Commissioner of Service Tax, Delhi 2013(32) S.T.R. 49 (Tri.-LB)**, he does not wish to press the present petitions at this

stage, however, in case any order adverse to the petitioner is passed in pursuance to the show cause notice issued, he may be permitted to avail of his appropriate remedy raising all the pleas, which have been raised in the present petitions.

Learned counsel for the respondents does not have any objection to the prayer made by the counsel for the petitioner.

Ordered accordingly.

(Rajesh Bindal)
Judge

July 21, 2016
rts

(Lisa Gill)
Judge