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* **IN THE HIGH COURT OF DELHI AT NEW DELHI**

\+ **W.P.(C) 5370/2016 & CM 22390/2016 (for stay)**

RAKESH BROTHERS ..... Petitioner

Through: Mr. Prem Ranjan, Advocate.

versus

THE ASSISTANT COMMISSIONER OF SERVICE TAX ..... Respondent

Through: Mr. Pramod Kumar Rai, Senior Standing Counsel with Mr. Deepak Anand, Advocate.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE NAJMI WAZIRI

O R D E R

% 01.08.2016

1. The grievance of the Petitioner before this Court was that a notice under Section 87 of the Finance Act had been issued to it on 19th May 2016 calling upon it to pay the entire outstanding service tax liability along with the interest and penalty without first considering the tax liability by issuing a show cause notice. The case of the petitioner was that it had deposited Rs.41,64,952/- by five challans in the months of January, February and April, 2016 and despite the request for issuance of a formal demand notice, no action is taken by the Respondent.

2. By the impugned order the respondent rejected the request of the petitioner to withdraw the invocation of Section 87 of the Act. This Court by order dated 1st June 2016, while directing to issue notice, ordered that on the petitioner depositing the service tax of Rs. 38,17,219.00, further coercive measures against the Petitioner pursuant to proceedings initiated under Section 87 of the Finance Act, 1994 shall remain stayed. The Petitioner has pursuant to the said order deposited the aforesaid amount with the department on 28th June 2016.

3. In that view of the matter, it is directed that there will be no further coercive measures against the petitioner under Section 87 of the Finance Act, 1994, till such time the adjudication pursuant to a show cause notice issued to petitioner, it shall not be greater than six weeks. No further directions are called for in this petition.

4. Dismissed. Order *dasti*.

S.MURALIDHAR, J

NAJMI WAZIRI, J

AUGUST 01, 2016

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