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HIGH COURT OF CHHATTISGARH, BILASPUR**Writ Petition (T) No. 65 of 2017**

(Arising out of order dated 15.02.2017 in Service Tax Appeal No.57327 of 2013 of the learned Customs, Excise and Service Tax Appellate Tribunal, New Delhi)

- Pawan Engineering Works A Proprietor Concern Through Proprietor A. P. Shukla, Aged About 63 Years, S/o Shri R. P. Shukla, Office At A-7, Mahavir Goshala Parisar, 1st Floor, K. K. Road, Modhapara, Raipur (Chhattisgarh).

---- Petitioner**Versus**

1. Commissioner Of Custom And Central Excise & Service Tax Raipur, Central Excise Building, Dhamtari Road, Tikrapara, Raipur (Chhattisgarh).
2. M/s Larsen & Toubro Limited, Engineering Construction And Contract Division, 71 Park Street, Post Box No. 9010, Kolkata, 700016.

---- Respondents

For Petitioner	:	Shri Prafull N. Bharat and Shri Anand Shukla, Advocate
For Respondent No.1	:	Shri Vinay Pandey, Advocate
For Respondent No.2	:	Shri Mohammed Shaffiq, Shri P. Purushotham and Shri Rahul Tamaskar, Advocates

Hon'ble Thottathil B. Radhakrishnan, Chief Justice**Hon'ble Shri Justice Sanjay Agarwal****Order on Board****Per Thottathil B. Radhakrishnan, Chief Justice****07.12.2017**

1. Heard the learned Counsel for the Petitioner, the learned Counsel for the 1st Respondent/Revenue and the learned Counsel for the 2nd Respondent which is impleaded, at the instance of the petitioner, for the purpose of consideration of this writ petition.
2. The Petitioner entered into a transaction with the 2nd Respondent. The officers of the 1st Respondent/Revenue initiated certain proceedings which resulting demand of tax and imposition of penalty on the Petitioner and a penalty order on the 2nd Respondent. Both of them are in appeal before the Custom, Excise & Service Tax Appellate Tribunal (CESTAT).

3. This writ petition is filed challenging the refusal of the CESTAT to order impleadment of the 2nd Respondent as a party to the appeal filed by the petitioner before the CESTAT. To our query, we are told that separate and independent appeals filed by the Petitioner and the 2nd Respondent are pending consideration before the CESTAT.
4. After arguing the matter for sometime; noticing that it is worthwhile to preserve all contentions raised in this writ petition, to be raised if and when it becomes necessary to do so, after the final decision at the hands of the CESTAT is rendered, it is submitted on behalf of the Petitioner that this writ petition may be ordered without entering any definite finding on the issue raised, and also preserving all contentions to be raised for consideration in appropriate jurisdiction, as and when necessary.
5. Preserving all contentions of the Petitioner as against the order impugned in this writ petition, to be raised in the appropriate jurisdiction, even if such grounds can be raised in any further appeal which may be carried against the decision of CESTAT, this writ petition is closed without entering on merits. It is also clarified that the impugned order would not stand in the way of either the Petitioner or the 2nd Respondent raising all contentions available to either of them in the appeals which are now pending before the CESTAT.

Sd/-

(Thottathil B. Radhakrishnan)
Chief Justice

Sd/-

(Sanjay Agrawal)
Judge