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IN THE HIGH COURT OF DELHI AT NEW DELHI

W.P.(C) 3417/2017 & CM 14946/2017

SAMEER BUILTAID PVT LTD ..... Petitioner
Through: Mr Rakesh Prasad Singh, Advocate

versus

COMMISSIONER SERVICE TAX, DELHI-I ..... Respondent
Through: Mr Harpreet Singh, Senior Standing Counsel.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE VINOD GOEL

O R D E R
% 22.05.2017

1.Learned counsel for the Petitioner has brought a demand draft (DD) in the sum of Rs.10 lakhs drawn in favour of the Commissioner Service Tax, Delhi-I.

2. In that view of the matter, it is directed that the said draft will be handed over to the Commissioner Service Tax, Delhi-I by its counsel under acknowledgment, subject to final outcome of the adjudication proceedings. It is stated by learned counsel for the Respondent that although the DD is prepared by some other party and not by the Petitioner, it will be treated as an on account payment by the Petitioner subject to adjustment.

3. In view of the above payment the attachment of the Petitioner's bank accounts ordered by the Respondent by order dated 8th April 2016 is hereby directed to be lifted forthwith.

4. It is pointed out by learned counsel for the Petitioner that till date no Show Cause Notice (SCN) has been issued to the Petitioner. Learned counsel for the Respondent states that since the Petitioner admitted to the liability by letter dated 23rd January 2017, no purpose would be served in going through the exercise of issuing an SCN following by an adjudication. Learned counsel for the Petitioner joins issue and states that it is only for the purposes of persuading the Respondent to grant instalments to the Petitioner that the said statement was made. He insists on an a proper determination of liability in accordance with law.

5. In that view of the matter, it is directed that within six weeks from today, an SCN will be issued to the Petitioner. The Petitioner to file its reply thereto within the time granted and without either party seeking unnecessary adjournments and the adjudication proceedings should be concluded within a period of six months after the issuance of the SCN.

6. No further orders are called for in this petition. The petition and application are disposed of. *Dasti.*

S.MURALIDHAR, J

VINOD GOEL, J

MAY 22, 2017/*rd*