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

\+ **W.P.(C) 4205/2017**

IEC EDUCTION LTD. ..... Petitioner
Through Mr. Pradeep Jain and Mr. Shubhankar Jha, Advocates

versus

COMMISSIONER OF SERVICE TAX DELHI -II ..... Respondent
Through Mr. Harpreet Singh, Sr. Standing Counsel

CORAM: JUSTICE S.MURALIDHAR
JUSTICE CHANDER SHEKHAR

O R D E R

% **16.05.2017**

CM No. 18405/2017

1. Allowed, subject to all just exceptions.

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2. The challenge in this petition is to the impugned order dated 20th January, 2017 passed by the Commissioner of Service Tax, Delhi-II.

3. The impugned order was passed is pursuant to the show cause notice (SCN) dated 24th April, 2015. It confirmed the demand of service tax, interest and penalty as proposed by the said SCN.

4. The short ground on which the impugned order is being challenged is that it was passed *ex parte* and without an adequate opportunity being afforded

to the Petitioner.

5. It is seen from the impugned order that the Petitioner was not present at the last hearing of the matter. The Petitioner has been able to show that it received the notice of the hearing on 5th January, 2017 only on 7th January, 2017. This fact was brought to the attention of the Respondent by letter dated 10th January, 2017. However, the Respondent proceeded to issue the impugned order.

6. The Court is of the view that the Respondent ought to have granted one more opportunity to the Petitioner to appear. In that view the impugned order dated 20th January, 2017 is set aside.

7. The matter will be now placed before the Adjudicating Authority on 29th May, 2017 at 03:00 p.m. It is made clear that no unnecessary adjournment shall be sought by the Petitioner. The Petitioner will cooperate fully in the adjudication. The Adjudicating Authority shall endeavour to pass an order thereon not later than four weeks from today. If the above date is not convenient to the Adjudicating Authority, the fresh date and time will be communicated to the parties at least one week in advance. The writ petition is allowed in the above terms. No costs.

S.MURALIDHAR, J

CHANDER SHEKHAR, J

MAY 16, 2017/b