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

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SERTA 5/2017

L.R. SHARMA

..... Appellant

Through: Mr J.K. Mitta and Mr Rajeer Singh,
Advocates

versus

COMMISSIONER OF SERVICE TAX, DELHI

..... Respondent

Through: Mr Sanjeev Narula, Senior Standing
Counsel

CORAM:

JUSTICE S. MURALIDHAR

JUSTICE PRATHIBA M. SINGH

ORDER

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22.09.2017

CM 34930/2017 (exemption)

1. Allowed, subject to all just exceptions.

CM 34931/2017 (delay)

2. For the reasons stated therein, the application is allowed and the delay of 33 days in filing the appeal is condoned.

SERTA 5/2017 & CM 34929/2017 (stay)

3. This is an appeal against the order dated 8th February, 2017 passed by the Customs, Excise & Service Tax Appellate Tribunal ('CESTAT') in certain applications being ST/Misc/50121 and 50081/2016 in Appeal No.ST/2258/2012 CU(DB) filed by the Department.

4. Having heard the learned counsel for the parties, the Court directs that:

- (i) the cause title of Appeal No.ST/2258/2012 CU(DB) before the CESTAT will be read as
Commissioner of Service Tax, Delhi Appellant

Versus

“M/s. L. R. Sharma & Co. Respondent”

- (ii) The CESTAT having already allowed the prayer of the Assessee for early hearing of Appeal No.ST/2258/2012 CU(DB), it will be listed for hearing before the CESTAT in the week commencing 6th November, 2017. The CESTAT is requested to dispose it of at its earliest convenience.

5. The appeal is disposed of in the above terms. The pending application is also disposed of.

6. Order *dasti*.

S. MURALIDHAR, J.

PRATHIBA M. SINGH, J.

SEPTEMBER 22, 2017

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