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

\+ **SERTA 14/2017**

COMMISSIONER OF CENTRAL TAX,
SOUTH DELHI ..... Appellant

Through: Mr. Amit Bansal and Mr. Akhil Kulshreshta, Advocates.

versus

INDO HONG KONG INDUSTRIES PVT. LTD. ..... Respondent

Through: None.

CORAM:
HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MS. JUSTICE PRATHIBA M. SINGH

O R D E R

% 12.12.2017

It is stated that the respondent/assessee has preferred an appeal against the same impugned order before the Supreme Court. In view of the judgment of this Court in ***Commissioner of Service Tax v. Ernst and Young Pvt. Ltd. [2014] 72 VST 51 (Delhi),*** appeal would be maintainable before the Supreme Court. In fact, the subsequent amendment and introduction of sub-section (2) to Section 35L of the Central Excise Act, 1944 with effect from 6th August, 2014 affirms our view. The amendment would be obviously applicable in the present case. The appeal is, accordingly, not entertained as not being maintainable before the High Court.

We clarify that we have not expressed any opinion on merits of the appeal.

SANJIV KHANNA, J

PRATHIBA M. SINGH, J

DECEMBER 12, 2017/*dk*