THE HON'BLE SRI JUSTICE C.V.NAGARJUNA REDDY

AND

THE HON'BLE SRI JUSTICE M.S.K.JAISWAL

W.P.No.40724 of 2017

Date: 02.01.2018

Between:

M/s.Greenwood Estates,
5-4-187/3 & 4, II floor,
M.G. Road, Secunderabad,
rep. by its Managing Partner,
Mr.Soham Modi .... Petitioner

And

Superintendent (Central Tax)
Central Tax, Central Excise & Customs,
O/o. the Superintendent of Central Tax,
Central Excise and Customs,
Ramgopalpet Range-I, 3rd floor,
CLS Buildings, Nampally Station Road,
Abids, Hyderabad – 500 001
and three others ... Respondents

Counsel for the Petitioner : Mr.K.Vivek Reddy

Counsel for the Respondents : Mr. B.Narasimha Sarma,
Senior Standing Counsel
for Customs, Central Excise
and Service Tax

The Court made the following:

Order : (Per the Hon'ble Sri Justice C.V.Nagarjuna Reddy)

This writ petition is filed with the grievance that when a rectification application is pending before respondent No.2, respondent No.1 has issued demand notice for payment of service tax under the original assessment order.

2. Mr.K.Vivek Reddy, learned counsel for the petitioner, submitted that following the impugned notice issued by the 1st respondent, the petitioner's accounts have been frozen and that, further coercive steps for recovery of the disputed tax are being initiated by the said respondent.

3. Mr.B.Narasimha Sarma, learned Senior Standing Counsel for Customs, Central Excise and Service Tax, on instructions submitted that the rectification application filed by the petitioner is pending before respondent No.2.

4. In these facts and circumstances of the case, we are of the opinion that it would be in the interests of justice that respondent No.1 is directed not to recover the disputed tax till respondent No.2 disposes of the rectification application.

5. Accordingly, without adjudicating on the merits of the case, respondent No.1 is directed not to recover the disputed tax, till respondent No.2 passes appropriate orders on the rectification application. He is further directed to forthwith defreeze the accounts of the petitioner, if the same have been frozen as claimed by the

petitioner, to enable it to operate the accounts for its day to day activities.

6. Subject to the above directions, the writ petition is disposed of.

7. As a sequel to the disposal of the writ petition, miscellaneous petitions filed by the petitioner, are disposed of as infructuous.

(C.V.Nagarjuna Reddy, J)

(M.S.K.Jaiswal, J)

Date: 2nd January, 2018

msb