IN THE HIGH COURT OF PUNJAB AND HARYANA AT CHANDIGARH

CWP-25719-2017
Date of Decision: July 19, 2018

M/s Piccadily Holiday Resorts Limited
.....Petitioner

Versus

Union of India and others
......Respondents

CORAM: HON'BLE MR.JUSTICE SURYA KANT
HON'BLE MR. JUSTICE SUDIP AHLUWALIA

Present: Mr.Jagmohan Bansal, Advocate for the petitioner.

Mr.Ish Puneet Singh, Advocate for respondent No.1.
Mr.Sunish Bindlish, Advocate for respondent Nos.1 to 4.
....

SURYA KANT, J.(ORAL)

The petitioner is primarily aggrieved by the order dated 12.09.2017 passed by the Additional Commissioner, GST & Central Excise Commissionerate, Chandigarh. Vide the aforesaid order, the levy of service tax amounting to ₹1,61,53,949/- under Section 73 read with Section 174(2) of the CGST Act, 2017 has been confirmed . In addition, a penalty of equivalent amount of ₹1,61,53,949/- has also been imposed under Section 78(1) of the Finance Act, 1994 read with Section 174(2) of the CGST Act, 2017. Two more penalties of ₹10,000/- each, have also been imposed on the petitioner.

[2] The above-stated order is admittedly appealable though time-limit to file the appeal has now expired. However, since the petitioner has been pursuing the matter before this Court, it is directed that if petitioner

files the statutory appeal within one month, the Appellate Authority shall consider and decide the same on merits. The question of legality and propriety of the penalty equivalent to the amount of Service Tax imposed on the petitioner shall be specifically examined by the Appellate Authority. Similarly, the plea of discrimination raised by the petitioner, namely, that no such tax was levied upon other similarly placed Cinema Halls will also be specifically examined by the Appellate Authority. The appeal shall be decided within a period of four months from the date of its filing.

[3] The petition stands disposed of in the above terms.

(SURYA KANT)
JUDGE

July 19, 2018 **(SUDIP AHLUWALIA)**
meenuss **JUDGE**

1. Whether speaking/reasoned ? Yes/No
2. Whether reportable ? Yes/No