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

+ **W.P.(C) 2531/2017**

GLOBAL COAL & MINING PVT LTD Petitioner
Through **Mr. Raghvendra Singh, Advocate.**

versus

COMMISSIONER OF SERVICE TAX Respondent
Through **Mr. Harpreet Singh, Sr. Standing Counsel.**

CORAM:

HON'BLE MR. JUSTICE SANJIV KHANNA

HON'BLE MR. JUSTICE CHANDER SHEKHAR

ORDER

% **02.01.2018**

We have heard the counsel for the petitioner at some length on various aspects raised in the writ petition.

2. After some hearing, counsel for the petitioner fairly states that he would invoke appellate remedy before the Customs, Excise and Service Tax Appellate Tribunal (Tribunal) by filing a fresh appeal within a period of three weeks from today.

3. In case a fresh appeal is filed within the said time, the same would not be dismissed on the ground that it is barred by limitation. We have given the said concession to the petitioner in view of the fact that the petitioner had filed an appeal before the Tribunal, but the same was withdrawn due to pendency of the present writ petition.

4. We clarify that we have not examined the issues raised and commented on merits, which will be considered by the Tribunal. It

will be also open to the petitioner to file an application for early hearing of appeal as it is stated that the issue raised is of recurring nature.

5. In view of the statement made and with the aforesaid observations, the writ petition is disposed of. We clarify that the writ petition has been withdrawn only on account of existence of alternative remedy.

Dasti under signature of the Court Master.

SANJIV KHANNA, J.

CHANDER SHEKHAR, J.

JANUARY 02, 2018
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