

\$~3

*

IN THE HIGH COURT OF DELHI AT NEW DELHI

+

CEAC 42/2018

SERVOKON SYSTEMS LTD.

..... Petitioner

Through: Mr.Pradeep Jain, Mr.Aakarsh
Srivastava and Mr.Amresh K. Singh,
Advocates.

versus

JOINT COMMISSIONER & ANR.

..... Respondents

Through: Ms.Sonu Bhatnagar, Sr. Standing
Counsel with Mr.Vaibhav Joshi,
Advocate for respondent nos.2 & 3.

CORAM:

HON'BLE MR. JUSTICE S. RAVINDRA BHAT

HON'BLE MR. JUSTICE A. K. CHAWLA

ORDER

%

27.08.2018

CM No.32567/2018 *(for exemption)*

Allowed, subject to all just exceptions.

CM No.32568/2018 *(for condonation of delay)*

For the reasons mentioned in the application, the delay in re-filing the instant appeal is hereby condoned.

Application stands disposed of.

CEAC 42/2018 & CM No.32566/2018

Issue notice. Ms. Sonu Bhatnagar, Advocate accepts notice.

The records indicate that the grievance was made with respect to non-receipt of certain challans. The description of those challans, with concerned date and number (which were compiled after inspection by the appellant) are provided at page nos.62-117 of the appeal paper book. In these circumstances, the Court is of the opinion

that the respondent should provide the copies of these challans/documents specifically listed by the appellant and thereafter, the matter should be considered afresh by the Customs, Excise and Service Tax Appellate Tribunal (hereinafter “CESTAT”), which shall record its findings, especially, with respect to the quantification, having regard to the appellant’s complaint that double calculation has been resorted to.

It is stated that the appellant has deposited substantial sum to the tune of ₹14,00,000/- in compliance with the order made by the Revenue Authorities. Subject to verification of this assertion, CESTAT shall proceed to consider the appeal before it on the merits so far as it pertains to the effect of these documents upon the ultimate demand.

The appeal along with pending application is accordingly disposed of. The appeal is partly allowed in the above terms.

The respondent shall furnish the copies of these documents, mentioned at page nos.62-117 within four weeks from today to the appellant.

The parties are directed to be present before CESTAT on 12th November, 2018.

Order *Dasti*.

S. RAVINDRA BHAT, J

A. K. CHAWLA, J

AUGUST 27, 2018/ssc