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

\+ **CONT.CAS(C) 438/2019**

ANGEL BABY PRODCUTS PVT LTD ..... Petitioner

Through Mr. P.C. Patnaik, Mr. Chatniya Sahoo, Mr. Rabindra Nanda, Advocates.

versus

NITISH KARNATAK ..... Respondent

Through Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur, Advocate for the Respondent.

\+ **W.P.(C) 3078/2019, CM APPL. 14153-14154/2019, CM APPL.14983/2019, CM APPL. 23385/2019, CM APPL. 23787/2019**

ANGEL BABY PRODUCTS PVT. LTD. ..... Petitioner

Through Mr. P.C. Patnaik, Mr. Chatniya Sahoo, Mr. Rabindra Nanda, Advocates.

versus

UNION OF INDIA & ORS. ..... Respondent

Through Mr. Harpreet Singh, Senior Standing Counsel with Ms. Suhani Mathur, Advocate for the Respondent.

CORAM:
JUSTICE S.MURALIDHAR
JUSTICE ASHA MENON

O R D E R

% **30.05.2019**

CM APPL. 14153/2019 (exemption) in W.P.(C) 3078/2019

1. Allowed, subject to all just exceptions.

CONT.CAS(C) 438/2019
&
W.P.(C) 3078/2019 & CM APPL. 14154/2019 (permission to operate bank accounts , CM APPL.14983/2019 (directions), CM APPL. 23385/2019 (directions), CM APPL. 23787/2019 (modification in order dated 01.04.2019)

2. Learned counsel for the Respondent informs the Court that the service tax by the Petitioner with the authorities in Delhi has since been refunded to the Petitioner on 29th May, 2019.

3. Learned counsel for the Petitioner points out that the Petitioner has paid the service tax to the NOIDA Authorities on 28th March, 2019 for the period 2012-2013. He states that since the Petitioner had bonafide paid the said duty amount during 2012-2013 initially when it fell due to the Delhi authorities, no interest or penalty should be demanded from the Petitioner by the NOIDA Authority on the said duty amount for the intervening period.

4. As and when any such a demand for interest or penalty is raised by the NOIDA Authority, it will be open to the Petitioner to draw the attention of the NOIDA Authority to the fact that the Petitioner had already deposited the amount the Delhi Authority by mistake in the year 2012-2013 itself and, therefore, no interest on the said amount or penalty for failure to deposit service tax is payable. Such plea would be considered by the NOIDA authority on merits in light of this order.

5. The writ petition, the applications and the contempt petition are disposed of.

6. Copy of the order be given *Dasti*.

S. MURALIDHAR, J.

ASHA MENON, J.

MAY 30, 2019
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