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

Date of Decision: 04th August, 2021

+ **W.P.(C) 3102/2021 & CM APPLS. 9377/2021 & 9379/2021**

**M/S PHD CHAMBER OF COMMERCE
AND INDUSTRY**

..... Petitioner

Through **Mr. J.K. Mittal, Ms. Vandana Mittal
& Ms. Aashna Suri, Advocates**

versus

UNION OF INDIA & ORS.

..... Respondents

Through **Mr. Rajesh Kumar, Advocate for R-1
Ms. Sonu Bhatnagar, Senior Standing
Counsel with Ms. Mallika Joshi,
Advocate for R-2 to 4**

CORAM:

HON'BLE THE CHIEF JUSTICE

HON'BLE MS. JUSTICE JYOTI SINGH

JUDGMENT

D.N. PATEL, CHIEF JUSTICE(ORAL)

Proceedings have been conducted through video conferencing.

1. Present writ petition has been filed by the Petitioner challenging the Show Cause Notice dated 11.10.2012 (Annexure P-6 to the memo of this writ petition), issued by Respondent No.2 as well as the legality and validity of re-initiation of adjudication proceedings after eight years of having closed the matter after conducting the hearing on 16.04.2014. The principal ground of challenge is that the Show Cause Notice and the consequent proceedings are time barred in terms of the provisions of Section 73(4B)(b) of the Finance Act, 1994.

2. Learned counsel appearing for Respondents No. 2 to 4 submits that a detailed counter affidavit had been filed on behalf of the answering Respondents. She submits that it is categorically averred in the affidavit in paras 20 and 24 that vide order-in-original dated 26.03.2021, the demand raised against the Petitioner vide the earlier Show Cause Notice dated 11.10.2012, has been dropped. Copy of the order dated 26.03.2021 passed by Adjudicating Authority is annexed with the counter affidavit as Annexure 'C'.

3. We have heard the learned counsels for the parties and perused the order-in-original dated 26.03.2021, operative part of which is as under:-

ORDER

“In view of the foregoing discussions, I drop the demand raised vide Show Cause Notice No. 499/Div-II/2012-13 dated 11.10.2012 under C.No. DL-II/ST/R-15/PHDCCI/27/10 against M/s PHD Chamber of Commerce & Industry, PHD Hose, 4/2, August Kranti Marg, Siri Fort Institutional Area, Hauz Khas, New Delhi.”

4. In view of the aforesaid order-in-original passed by the Adjudicating Authority and the demand having been dropped against the Petitioner, no further order is required to be passed in the present petition, as the grievance of the Petitioner stands satisfied.

5. It is made clear that the questions of law raised in the present petition including the period of limitation stipulated in Section 73(4B)(b) of the Finance Act, 1994 for determining the amount of Service Tax due under Section 73(2), are kept open.

6. With these observations, the writ petition along with pending applications is hereby disposed of.

CHIEF JUSTICE

JYOTI SINGH, J

AUGUST 04, 2021/rk

