Daurala Sugar Works Vs Union of India

Writ Tax No. 127 of 2014

Court: ALLAHABAD HIGH COURT

Date of Decision: Feb. 26, 2014

Acts Referred:
Finance Act, 1994 - Section 65

Citation: (2015) 319 ELT 17

Hon'ble Judges: D.Y. Chandrachud, C.J.; Dilip Gupta, J.

Bench: Division Bench

Advocate: Vivek Chaudhary, Pankaj Bhatia and Rahul Mishra, for the Appellant; Ashok Singh, A.S.G.I., for the Respondent

Judgement

@JUDGMENTTAG-ORDER

1. The petition seeks to question the legality of a notice dated 20 February, 2014 issued by the third respondent, namely, the Superintendent

(Central Preventive), Customs, Central Excise & Service Tax, Meerut-1. The notice which has been issued, as we read it, is merely advisory by

which the petitioner has been advised that a service tax is payable since the service which is rendered is taxable service under Section 65 of the

Finance Act, 1994. The petitioner has been advised to pay service tax in order to avoid any penal action.

2. Learned counsel appearing for the Revenue also states that the notice is merely advisory and, if the authority wishes to take any action, it can do

so in accordance with law by issuing a show cause notice to the petitioner. We need not make any observation on that aspect as a notice is to be

issued before determining the issue in accordance with law. The petition is, accordingly, disposed of. There shall be no order as to costs.