

SUPREME COURT OF INDIA

M/S Anvil Cables Pvt.Ltd.

Vs.

Commnr.of Central Taxes & Service

C.A.No.1651 of 2015

(Anil R. Dave and Shiva Kirti Singh JJ.)

06.02.2015

JUDGMENT

ANIL R. DAVE, J.

Leave granted.

Looking at the peculiar facts of the case, in the interests of justice, we direct that upon payment of Rs. 25,000/- by way of costs to the sole respondent within two months from today, the impugned Judgment shall be set aside and Tax Appeal No. 3 of 2013 shall be restored to its original number and shall be heard on merits by the High Court.

With the above directions, the Civil Appeal is allowed with the abovesaid costs.

It is clarified that if the amount is not deposited within the stipulated time, this order shall not operate and the impugned Judgment shall remain in force.