

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

**CIVIL APPEAL NOS.13822-13823 OF 2015
(Arising out of SLP(C)Nos.24387-24388 of 2015)**

M/S. JAGATJIT INDUSTRIES LIMITED ... APPELLANT(S)

VS.

**THE COMMERCIAL TAX OFFICER, HYDERABAD
& ORS. ... RESPONDENT(S)**

J U D G M E N T

ANIL R. DAVE, J.

- 1. Heard the leaned counsel.**
- 2. Leave granted.**
- 3. *Looking at the peculiar facts of the case that the appellant has already paid more than Rs.2 crores by way of service tax, in our opinion, instead of asking the petitioner to pay 1/3rd of the tax demanded towards VAT, the Managing Director of the Petitioner-Company shall give a personal bond that in the event of the authorities succeeding in the pending petition, the amount of tax shall be paid by the appellant.***

4. The impugned order stands modified and appeal is allowed with the above modification. There shall be no order as to costs.

5. Pending applications stand disposed of.

.....J.
[ANIL R. DAVE]

.....J.
[ADARSH KUMAR GOEL]

New Delhi;
23rd November, 2015.



JUDGMENT