

CASE NO.:
Appeal (civil) 1246-1247 of 2008

PETITIONER:
UNION OF INDIA & ORS.

RESPONDENT:
PERAYAM SUBHASH & ORS.

DATE OF JUDGMENT: 11/02/2008

BENCH:
S.H. KAPADIA & B. SUDERSHAN REDDY

JUDGMENT:
JUDGMENT

O R D E R
(Arising out of SLP(C)Nos. 17489-90/2007
Leave granted.

In our view substantial question of law arose for determination before the High Court with regard to levy of service tax on education being imparted in parallel colleges in Kerala alone and not in all colleges. The learned single Judge has found this practice to be discriminatory. Aggrieved by the decision the matter was carried in appeal by way of writ appeal 934/2006 which has been dismissed on the ground of delay of 182 days.

Looking to the importance of the above question we are of the view that the High court ought to have condoned the delay of 182 days.

In the circumstances we set aside the impugned order and we restore the writ appeal No.934/2006 on the file of the Division Bench of the Kerala High Court. The matter may be disposed of on merits in accordance with law.

The appeals are allowed accordingly.