

GIB/WB/MAGMA HOUSING/19-02-2020/HC-51

High Court Category : Others

State : West Bengal

Order No.: GIB/WB/MAGMA HOUSING/19-02-2020/HC-51

Name of Entry :
MAGMA HOUSING FINANCE LIMITED

Date : 19-02-2020

Breif Issue :

Issues Involved:

The Petitioner has challenged impugned notices dated December 13, 2018, and April 25, 2019, which demands the details for Service Tax Audits.

Fact of the Case:

There are two interim orders passed by the Hon'ble High Courts of Gujarat and Delhi. In the case of OWS Warehouse Services LLP Versus Union of India [R/Special Civil Application No. 16226 of 2018], in a similar situation, the order impugned therein has been stayed at ad interim stage. The Hon'ble Delhi High Court in the case of M/s T.R. Sawhney Motors Pvt. Ltd. Versus Union of India and another [W.P.(C) 2138/2019 & CM Appl. No. 10002/2019 (stay)] has also passed an interim order in favor of writ petitioner in a similar situation.

Decision of Advance Ruling Authority :

Decision:

Considering the submissions made by all the parties, and the orders placed in relation to stay of similar notices of audit by the different High Courts (M/s. T.R.Sawhney Motors Pvt. Ltd. vs. Union of India & Anr. in WP (C) 2138 of 2019, M/s.Services International Limited vs. Union of India & Anr. in WP (C) 2479 of 2019, M/s.Sulabh International Social Service Organization, (Jharkhand State Branch) vs. The Union of India & Ors. in W.P. (T) No.1599 of 2019, OWS Warehouse Services LLP vs. Union of India reported in 2018(19) GSTL 27 (Guj.), M/s. Koenig Solutions Pvt. Ltd. vs. Union of India & Ors. in W.P. (C) 5928 of 2019 and Solvina India Pvt. Ltd. vs. Union of India & Ors. in W.P. (C) 9264 of 2019), On the prima facie view that the impugned notices dated December 13, 2018 and April 25, 2019 should be stayed till June 12, 2020 or until further orders whichever is earlier.