

ITEM NO.11

COURT NO.11

SECTION XVII-A

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

CIVIL APPEAL Diary No(s). 24354/2022

(Arising out of impugned final judgment and order no. 42400/2021 dated 20-10-2021 in STA No. 361/2012-DB passed by the Customs, Excise And Service Tax Appellate Tribunal, Chennai Regional Bench)

COMMISSIONER OF GST AND CENTRAL EXCISE CHENNAI **Petitioner(s)**

VERSUS

M/S KOMATSU INDIA PVT. LTD. **Respondent(s)**

(IA No.124405/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.124404/2022-STAY APPLICATION and IA No.124403/2022-CONDONATION OF DELAY IN FILING APPEAL)

Date : 30-09-2022 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE SANJIV KHANNA
HON'BLE MR. JUSTICE J.K. MAHESHWARI

For Petitioner(s) **Mr. Atmaram N.S. N, Sr. Adv.**
 Mr. Jai Anant Dehadrai, Adv.
 Mr. Sidharth Arora, Adv.
 Mr. Jaskaran Singh C, Adv.
 Ms. Deepti, Adv.
 Mr. Sameer Shrivastava, Adv.

 Mr. Vikramjit Banerjee, ASG
 Mr. Mukesh Kumar Maroria, AOR
 Mr. Nachiketa Joshi, Adv.
 Mr. B. K. Satija, Adv.
 Mr. Durga Dutt, Adv.
 Mr. Siddhartha Sinha, Adv.
 Mr. Shivam Singhania, Adv.
 Mr. Raman Yadav, Adv.

For Respondent(s)

UPON hearing the counsel the Court made the following
O R D E R

Delay condoned.

Issue notice limited to the question on whether salary paid on secondment of employees is a taxable service under Section 65(105) (k) of the Finance Act, 1994.

Notice would be given dasti, as well.

List and tag with Civil Appeal No. 3692/2017 titled '*Commissioner of Service Tax, Delhi-IV v. M/s. Nortel Networks India Pvt. Ltd.*'.

(SONIA BHASIN)
COURT MASTER (SH)

(R.S. NARAYANAN)
COURT MASTER (NSH)