

(2015) 05 GUJ CK 0004
In the Gujarat High Court

Case No : Civil Application (OJ) No. 384 of 2015 in Tax Appeal No. 334 of 2015

Riva Packaging Solutions Pvt. Ltd.

APPELLANT

Vs

Commr. of Service Tax

RESPONDENT

Date of Decision : 04-05-2015

Acts Referred:

Citation : (2015) 40 STR 881

Hon'ble Judges : V.M. Sahai, Actg, C.J. and R.P. Dholaria, J.

Bench : Division Bench

Advocate : Dhaval Shah, Advocate, for the Appellant

Judgement

V.M. Sahai, Actg, C.J.

1. We have heard Mr. S. Suryanarayan, learned counsel assisted by learned advocate Mr. Dhaval K. Shah for the applicant - appellant. We have directed learned senior counsel Mr. R.J. Oza assisted by learned advocate Ms. Rujuta Oza to accept notice for respondents. Mr. Oza has urged that the unit is situated in Silvassa, which is an Union territory and hence the matter arising from Dadra and Nagar Haveli can only be heard by Bombay High Court and Gujarat High Court has no territorial jurisdiction to hear and decide the matter, irrespective of the fact that the impugned order of the Tribunal has been passed at Ahmedabad. We are neither condoning the delay nor admitting the appeal and we are dismissing the OJ Civil Application for condonation of delay as well as the Tax Appeal, as not maintainable with liberty to the applicant - appellant to file a fresh appeal in Bombay High Court, which has territorial jurisdiction to conduct this matter. Thereby, the OJ Civil Application as well as the main Tax Appeal both are dismissed.