

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 2785 OF 2022

DEPARTMENT OF STATE TAX

Appellant(s)

VERSUS

TRIMAX IT INFRASTRUCTURE AND SERVICE LTD & ANR.

Respondent(s)

WITH

C.A. No. 2790/2022

C.A. No. 2787/2022

C.A. No. 2796/2022

O R D E R

We have heard Mr. Rahul Chitnis, learned counsel appearing for the appellant.

The short question posed for consideration of this Court is whether for the sale tax dues, the Department of Sale Tax can be said to be operational dues or it can be said to be crown debt/statutory debt is now not *res integra* in view of the decision of this Court in Ghanashyam Mishra and Sons Private Limited through the Authorised Signatory vs. Edelweiss Asset Reconstruction Company Limited through the Director and Others, (2021) 9 SCC 657.

Even otherwise, Section 53(1) which provides for distribution of assets is very clear and any amount due to the Central Government and the State Government shall fall under Section 53(1) (e) and such dues shall have to be dealt with only as per Section 53 of the Act.

In that view of the matter and in view of the binding decision of this Court in Ghanashyam Mishra and Sons Private Limited (supra) all these appeals deserve to be dismissed and are accordingly dismissed.

Pending applications stand disposed of.

..... J.
(M.R. SHAH)

..... J.
(B.V. NAGARATHNA)

New Delhi;
April 29, 2022.

ITEM NO.14

COURT NO.12

SECTION XVII

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

Civil Appeal No(s). 2785/2022

DEPARTMENT OF STATE TAX

Appellant(s)

VERSUS

TRIMAX IT INFRASTRUCTURE AND SERVICE LTD & ANR.

Respondent(s)

(IA No.52705/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.52704/2022-STAY APPLICATION)

WITH

C.A. No. 2790/2022 (XVII)

(IA No.52737/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.52736/2022-STAY APPLICATION)

C.A. No. 2787/2022 (XVII)

(IA No.52711/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.52714/2022-STAY APPLICATION)

C.A. No. 2796/2022 (XVII)

(IA No.53051/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.53050/2022-STAY APPLICATION)

Date : 29-04-2022 These appeals were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE M.R. SHAH
HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Appellant(s) Mr. Rahul Chitnis, Adv.
Mr. Sachin Patil, AOR
Mr. Aaditya A. Pande, Adv.
Mr. Geo Joseph, Adv.

For Respondent(s)

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

The Appeals stand dismissed in terms of the signed order.

Pending applications stand disposed of.

(R. NATARAJAN)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
BRANCH OFFICER

(Signed order is placed on the file)