

ITEM NO.107

COURT NO.5

SECTION XI

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Civil Appeal No(s).6576/2010

TATA TELESERVICES LTD.

Appellant(s)

VERSUS

STATE OF U.P.& ORS.

Respondent(s)

(with appln. (s) for permission to file addl. documents and may refer to remarks and office report for direction)

WITH

CONMT.PET.(C) No. 317/2009 In C.A. No. 6576/2010C.A. No. 10909-10925/2011C.A. No. 10927-11065/2011C.A. No. 11066-11123/2011C.A. No. 1482-1498/2012

(With (With (With appln.(s) for exemption from filing O.T. and appln.(s) for exemption from filing O.T. and appln.(s) for permission to file additional documents and)

SLP(C) No. 33863-33871/2012

(With Office Report)

SLP(C) No. 33872-33896/2012

(With Office Report)

C.A. No. 384-433/2013

(With Office Report)

C.A. No. 6396-6414/2013

(With Interim Relief and Office Report)

C.A. No. 6415-6605/2013

(With Interim Relief and Office Report)

C.A. No. 6606-6607/2013

(With Interim Relief and Office Report)

C.A. No. 6608-6618/2013

(With Interim Relief and Office Report)

C.A. No. 8360-8374/2013

(With Interim Relief and Office Report)

C.A. No. 8375/2013

(With Interim Relief and Office Report)

C.A. No. 324-360/2013

(With Office Report)

C.A. No. 1268-1425/2012

(With Office Report)

Date : 31/01/2017 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR
HON'BLE MR. JUSTICE PRAFULLA C. PANT

For Appellant(s) Mr. K.V. Viswanathan, Sr. Adv.
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 Mr. Ajay Bauray, Adv.
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 Mr. Vinay Garg, AOR

 Mr. Annam D. N. Rao, AOR

 Mr. Braj Kishore Mishra, AOR

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

The controversy that has arisen in these matters
filed by Tata Teleservices Ltd. pertains to District
Ghaziabad, Uttar Pradesh where it appears that a demand

and penalty was raised for levy of stamp duty under the Indian Stamp Act, 1899 (as amended in the State of Uttar Pradesh) on deeds relating to mobile towers.

The facts and figures pertaining to the number of mobile towers that are involved and the number of show-cause notices for demand/penalty are not available on record.

Learned counsel for the State of Uttar Pradesh says that he will need some time for verifying the facts and figures. List the matters after four weeks.

We make it clear that this exercise is being undertaken without prejudice to the contentions of learned counsel for the appellants/petitioners that the mobile towers were set up on a licence and not on a lease. Alternatively, even if it is a lease, it is exempted from the stamp duty in terms of the notification dated 10.01.2005. Other submissions are also for canvassing by learned counsel.

(SANJAY KUMAR-I)
AR-CUM-PS

(JASWINDER KAUR)
COURT MASTER