

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

Petition(s) for Special Leave to Appeal (Civil) No(s).1656/2009

(From the judgment and order dated 29/08/2007 in WA No. 323/2001 of The HIGH COURT OF GAUHATI AT AGARTHALA)

STATE OF TRIPURA & ANR. Petitioner(s)

VERSUS

M/S.SWAPAN KUMAR PAUL & ORS. Respondent(s)

(With appln(s) for c/delay in filing SLP and office report)

Date: 30/09/2009 This Petition was called on for hearing today.

CORAM :
HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Manish Kumar, Adv.
Mr. Gopal Singh, Adv.
Mr. Rituraj Biswas, Adv.

For Respondent(s) Mr. Sanjay Kr. Dubey, Adv.
Mr. Rajiv Nanda, Adv.

Mr. Ahanthem Henry, Adv.
Mr. Rajiv Mehta, Adv.

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

Leave granted restricted to question No. 2(B) at page 57,

which reads as under:

"Whether Sub-rule (2) of the Rule 3A of the TST Rules can be declared ultra vires being contrary to the provisions of the 'TST Act', though there is express proviso in Section 3(1) for levy of 4% Sales Tax on any transfer of the right to use any goods for any purpose?"

(S. Thapar) (Madhu Saxena)
PS to Registrar Court Master