

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).7594-7603/2005

(From the judgement and order dated 29/07/2004 in SA Nos.55/1998, 56/1998, 58/1998, 59/1998, 60/1998, 61/1998, 62/1998, 63/1998, 64/1998 & 66/1998 of The HIGH COURT OF A.P. AT HYDERABAD)

COMMNR. OF COMMERCIAL TAXES, A.P.

Petitioner(s)

VERSUS

SHANTI WIRES (P) LTD.

Respondent(s)

[With prayer for interim relief]

Date: 22/01/2009 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.B. SINHA

HON'BLE DR. JUSTICE MUKUNDAKAM SHARMA

For Petitioner(s) Mr. I. Venkatanarayana, Sr. Adv.

Mr. Manoj Saxena, Adv.

Mr. Rajnish Kr. Singh, Adv.

Mr. Rahul Shukla, Adv.

Mr. T.V.George, Adv.

For Respondent(s)

Not represented.

UPON hearing counsel the Court made the following  
ORDER

Mr. I. Venkatanarayana, the learned senior counsel appearing on behalf of the petitioner submits that in the facts and circumstances of this case, the High Court committed a serious error in condoning the delay ranging from 11 months 5 days to 6 years 1 day in favour of the respondent in filing the appeals before the appellate authority.

Learned senior counsel, however, concedes that the question, namely, as to whether wires are internal part of rods and not wires rolled, draw, galvanized, aluminized, tinned or coated, stands covered by a decision of this Court in the case of Telangana Steel Industries & Ors. v.

State of A.P. & Ors. (1994) Suppl. 2 SCC 259.

SLP(C)Nos.7594-7603/05 .... (contd.)

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Keeping in view the fact that the appeals, out of which the present proceedings arise, were filed before the High Court after pronouncement of the judgment in the aforementioned case and having regard to the fact that all the assesseees similarly situated should be treated similarly, we are of the opinion that it is not a fit case where we should exercise our discretionary jurisdiction under Article 136 of the Constitution of India to interfere with the discretionary jurisdiction exercised by the High Court.

For the reasons aforementioned, there is no merit in these Special Leave Petitions which are dismissed accordingly.

However, in the facts and circumstances of this case, there shall be no order as to costs.

(Subhash Chander)  
A.R.-cum-P.S.

(Vijay Dhawan)  
Court Master