

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

C.A. NO.4410 of 1999

Bharat Vanijya Eastern (P) Ltd.
Appellant(s)

Appell

VERSUS

State of Jharkhand & Ors.
Respondent(s)

(with office report)

Date: 18/07/2006 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN
HON'BLE MR. JUSTICE MARKANDEY KATJU

For Appellant(s)

Mr. Deba Prasad Mukherjee, Adv.

For Respondent(s)
For State of Bihar

Mr. Gopal Singh, Adv.

For State of Jharkhand

Ms. Pinky Anand, Adv.
Mr. Krishnand Pandeya, Adv.

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

On 14th of February, 2006 this Court passed a detailed order directing the Secretary (Finance), State of Bihar, to make available all relevant records along with their officers, as may be required by the State of Jharkhand, for the purpose of enabling a full enquiry to be held in the matter. The Finance Secretary for the State of Jharkhand was directed to take a decision in terms of the order of this Court dated 2nd of December, 2004 within a period of twelve weeks from the date of the order.

In pursuance to the aforesaid order, the Principal Secretary, Government of Jharkhand, Finance Department, Ranchi has submitted his report dated 15th May, 2006 and forwarded the same to this Court with his letter No. Fin.-7/Court-

9003/06 51/OSD dated 16th February, 2006.

It is stated that copy of the said report has not been supplied either to the Counsel for the State of Jharkhand or the counsel for the appellant. However, the same has been supplied to the counsel for the State of Bihar.

Counsel for the petitioner has orally contended that the appellant was not aware of the inquiry conducted or the report submitted inasmuch as the appellant was neither issued any notice nor associated with the inquiry.

The order dated 2nd of December, 2004 referred to in the order of this Court dated 14th February, 2006, had directed the Joint Commissioner of Commercial Taxes (Admn.), Ranchi, who had submitted his report on 14th February, 2005, to give an opportunity of hearing to both the sides after serving them with a notice. Counsel for the appellant contends that the appellant should have been associated with the inquiry conducted by the Secretary (Finance), in the present inquiry as this Court had directed the Secretary (Finance) to take a decision in terms of the order dated 2nd of December, 2004 which, in turn, had directed for giving a notice to both the parties and affording them an opportunity of being heard.

The office is directed to supply a copy of the report immediately to the counsel for the State of Jharkhand and for the appellant.

Counsel for the appellant as well as the respondents are directed to file their objections to the report, if any, which would also include the point raised orally by the counsel for the appellant that the appellant was neither served with a notice of inquiry nor given an opportunity of being heard by the Secretary (Finance).

Adjourned by three weeks.

(J.S. Rawat)

AR-cum-PS

(Kanwal Singh)

Court Master