

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).7649/2007

(From the judgement and order dated 18/08/2006 in CWP No.12760/2006 of the HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

STATE OF PUNJAB & ORS. Petitioner(s)

VERSUS

M/S. SUNKESHWAR HOSIERY INDUSTRY Respondent(s)

(With prayer for interim relief )

Date: 21/02/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s)Mr. Mahabir Singh, Sr.Adv.  
Mr. Ajay Pal, Adv.  
Mr. Nikhil Jain, Adv.  
Mr. Sanjay Jain,Adv. (NP)

For Respondent(s)

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

None appears for the assessee though served.  
A short question which arises for determination in this Civil Appeal is whether set-off under Rule 29(xii) of Punjab General Sales Tax Rules, 1949 is admissible without actual payment of tax under Section 5(1A) of Punjab General Sales Tax Act, 1948. Vide order dated 22.10.2007, we had ordered this matter to be listed for final hearing as a short matter.  
...2/-

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Today when the matter reached final hearing, none appeared for the respondent. However, we are informed by Shri Mahabir Singh, learned senior counsel appearing for the State of Punjab, that in S.L.P.(C) No.21035/2006, a co-ordinate Bench of this Court has granted leave on 1st February, 2008, in which the respondent-assessee is well represented. In the circumstances, we direct the Registry to indicate the present matter on the web-site along with S.L.P.(C) No.21035 of 2006. The matter will come up for hearing on Tuesday, the 26th February, 2008, subject to over-night part-heard.

The Registry may also indicate the said information on the notice board.

(N. Annapurna) (Madhu Saxena)  
Court Master Court Master

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SLP(C)No.7649/2007 STATE OF PUNJAB & ORS. MR. SANJAY JAIN  
III A/N-O Vs. M/S. SUNKESHWAR HOSIERY INDUSTRY  
84, 98, 0 S.( 405) (WITH PRAYER FOR INTERIM RELIEF)  
(FOR FINAL DISPOSAL )

WITH

C.A.No.1072/2008 ARISING OUT OF SLP(C)No.21035/2006  
STATE OF PUNJAB & ORS. ETC. MR. AJAY PAL  
IIIA EXP- ETC. Vs. M/S PERFECT MR.M.P.DEVANATH  
75, 99, 0 S.( 405) SYNTHETICS ETC. ETC. MRS. SURESHTA BAGGA  
(WITH PRAYER FOR INTERIM MR. ASHOK KUMAR SINGH  
RELIEF)

WHEREAS the matter above-mentioned was listed before the Court comprising of Hon'ble S.H. Kapadia/B. Sudershan Reddy, JJ on 21.02.2008 when the Hon'ble Court was pleased to pass the following order:-

"None appears for the assessee though served.

A short question which arises for determination in this Civil Appeal is whether set-off under Rule 29(xii) of Punjab General Sales Tax Rules, 1949 is admissible without actual payment of tax under Section 5(1A) of Punjab General Sales Tax Act, 1948.

Vide order dated 22.10.2007, we had ordered this matter to be listed for final hearing as a short matter.

Today when the matter reached final hearing, none appeared for the respondent. However, we are informed by Shri Mahabir Singh, learned senior counsel appearing for the State of Punjab, that in SLP (C) No.21035/2006, a co-ordinate Bench of this Court has granted leave on 1st February, 2008 in which the respondent-assessee is well represented.

In the circumstances, we direct the Registry to indicate the present matter on the web-site along with SLP (C) No.21035 of 2006. The matter will come up for hearing on Tuesday, the 26th February, 2008 subject to overnight part heard.

The Registry may also indicate the said information on the notice board."

NOW, THEREFORE, TAKE NOTICE that the matters above-mentioned will be listed before the Court on Tuesday, the 26th day of February, 2008 subject to overnight part-heard and will be taken up by the Court on the said day in the forenoon or so soon thereafter as may be convenient to the Court when you are required to appear before this Court on the said day and take such part in the proceedings as may be advised.

Dated this the 22nd day of February, 2008.

JOINT REGISTRAR(L)