

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS. 8267-8271 OF 2012

M/S. NAVAYUGA ENGINEERING CO. LTD. ... Appellant(s)

Versus

THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES ... Respondent(s)
(INT) (LTU) & ORS.

With

Civil Appeal Nos. 8285 of 2012, 8276 of 2012, 8282 of 2012, 8281 of 2012, 8279 of 2012, 8277 of 2012, 8287-8289 of 2012, 8291 of 2012, 8293 of 2012, 8274 of 2012, 8273 of 2012, 8272 of 2012, 2021 of 2013, 2024 of 2013, 2019 of 2013 and 710 of 2014

O R D E R

Having perused the impugned judgment dated 22.06.2011, we are of the view that after the nine-Judge Bench judgment of this Court, wherein the compensatory nature of Entry Tax was expressly overruled, it would be difficult for us to hear these appeals without fresh material being placed. A co-ordinate Bench of this Court, by an Order dated 29.03.2017, has in similar cases, stated that appropriate course of action in such cases would be to permit the appellants to file fresh petitions raising

other issues that arise, with the necessary factual background or any other constitutional/statutory issue which arises for consideration. We may point out that the impugned judgment itself has remanded the matters to determine the nature of the particular earth moving vehicles and whether they could be said to be "motor vehicle" under the Motor Vehicles Act. We are also informed that I.As have been filed in this Court raising other pleas. This Court has extended the interim order, which was already obtained, and we permit the persons who have filed those I.As to go by way of writ petitions to the High Court within eight weeks from today.

Interim order to continue till then.

The civil appeals are, accordingly, disposed of.

.....J.
(ROHINTON FALI NARIMAN)

.....J.
(R.BANUMATHI)

New Delhi,
Dated: 7th February, 2018.

ITEM NO.102

COURT NO.12

SECTION XII-A

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). 8267-8271/2012

M/S NAVAYUGA ENGINEERING CO.LTD.

Appellant(s)

VERSUS

THE ASSISTANT COMMISSIONER OF COMMERCIAL TAXES (INT) (LTU) & ORS.
Respondent(s)

(AT TOP)

WITH

C.A. No. 8291/2012 (XII-A)

C.A. No. 710/2014 (XII-A)

C.A. No. 8293/2012 (XII-A)

C.A. No. 8274/2012 (XII-A)

C.A. No. 8273/2012 (XII-A)

C.A. No. 8272/2012 (XII-A)

C.A. No. 2021/2013 (XII-A)

C.A. No. 2024/2013 (XII-A)

C.A. No. 2019/2013 (XII-A)

C.A. No. 8285/2012 (XII-A)

C.A. No. 8276/2012 (XII-A)

C.A. No. 8282/2012 (XII-A)

C.A. No. 8281/2012 (XII-A)

C.A. No. 8279/2012 (XII-A)

C.A. No. 8277/2012 (XII-A)

C.A. No. 8287-8289/2012 (XII-A)

Date : 07-02-2018 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

HON'BLE MRS. JUSTICE R.BANUMATHI

For Appellant(s) Mr. Y. Raja Gopala Rao, AOR
Ms. Y.Vismai Rao, Adv.
Mr. K.S.Kumar, Adv.

Mr. P.S.Narasimha, ASG,
Mr. Anurag Dayal Mathur, Adv.
Mr. Aditya Shekhar, Adv.
Mr. P. Parmeswaran, AOR
Mr. Vikas Shukla, Adv.

Dr. M.V.K.Moorthy, Adv.
Mr. R.Ayyam Perumal, Adv.
Mr. Hitendra Nath Rath, AOR

For Respondent(s) Mr. G. N. Reddy, AOR

Mr. Guntur Prabhakar, AOR
Ms. Prerna Singh, Adv.

Mr. P.Venkat Reddy, Adv.
Mr. Prashant Kumar Tyagi, Adv.
M/S. Venkat Palwai Law Associates, AOR

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

The appeals are disposed of in terms of the signed order.

Pending applications, if any, shall stand disposed of.

(SHASHI SAREEN)
AR CUM PS

(Signed order is placed on the file)

(SAROJ KUMARI GAUR)
BRANCH OFFICER