

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

I.A. No.2 in Civil Appeal No(s). 8285/2012

M/S THE SINGARENI COLLIRIES CO.LTD

Appellant(s)

VERSUS

ASST. COMMISSIONER (CT) AND LTU AND ORS

Respondent(s)

(With appln. (s) for directions and office report)

WITH

I.A. NO.1 IN C.A. NO. 2019/2013

(For directions and office report)

I.A. NO.1 IN C.A. NO. 2021/2013

(For directions and office report)

I.A. NO.1 IN C.A. NO. 2024/2013

(For directions and office report)

Date : 04/01/2016 These applications were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE MR. JUSTICE R.K. AGRAWAL

For Appellant(s)

Mr. K.V. Viswanathan, Sr. Adv.

Mr. Anurag Dayal Mathur, Adv.

Mr. P. Parmeswaran, Adv.

For Respondent(s)

Mr. G. N. Reddy, Adv.

Mr. S. Udaya Kumar Sagar, Adv.

Mr. Krishna Kumar Singh, Adv.

M/s Venkat Palwai Law Associates

UPON hearing the counsel the Court made the following

O R D E R

Insofar as interim orders are concerned, we direct the petitioner(s) to pay 50 per cent of the arrears of the tax/demand levied under the Andhra Pradesh Tax on Entry of Motor Vehicles into Local Area Act, 1996, if not already paid, within six weeks' time

from today. For the balance amount to furnish Bank Guarantee within the same time.

We clarify that, if, for any reason, the respondent(s)/Sales Tax authorities have recovered any amounts from the petitioner(s), the petitioner(s) will not claim any refund of the amounts so paid.

Insofar as the future payments are concerned, the petitioner(s) shall pay the entire demands.

If for any reason, the petitioner(s) succeed in this matter, the respondent shall refund the entire amount within month's time from the date of the order passed by this Court.

If, for any reason, the respondent(s) fails to refund the moneys due to the assesseees/traders/businessmen/company(s), the amount will carry statutory interest.

I.As stand disposed of.

(Meenakshi Kohli)
Court Master

(Suman Jain)
Court Master