

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO. 7583 OF 2014
(@ SLP (C) No. 2560 of 2007)

M/S. JOHNSON LIFTS PVT. LTD.

Appellant(s)

VERSUS

ASSISTANT COMMISSIONER(WORKS CONTRACT)

Respondent(s)

WITH

CIVIL APPEAL NO. 7584 OF 2014
(@ SLP (C) No. 8083 of 2007)

CIVIL APPEAL NO. 7585 OF 2014
(@ SLP (C) No. 8084 of 2007)

CIVIL APPEAL NO. 7586 OF 2014
(@ SLP (C) No. 13094 of 2008)

CIVIL APPEAL NO. 7587 OF 2014
(@ SLP (C) No. 14848 of 2008)

CIVIL APPEAL NO. 7588 OF 2014
(@ SLP (C) No. 15182 of 2008)

CIVIL APPEAL NO. 7589 OF 2014
(@ SLP (C) No. 15183 of 2008)

CIVIL APPEAL NO. 7590 OF 2014
(@ SLP (C) No. 14841 of 2009)

CIVIL APPEAL NOS. 7579-7580 OF 2014
(@ SLP (C) Nos. 41-42 of 2008)

CIVIL APPEAL NOS. 7581-7582 OF 2014
(@ SLP (C) Nos. 931-932 of 2009)

O R D E R

CIVIL APPEAL NO. 7583 OF 2014
(@ SLP (C) No. 2560 of 2007)

Signature Not Verified

Digitally signed by
Meenakshi Kohli
Date: 2014.08.11
12:42:22 IST
Reason:

Leave granted.

This appeal is directed against the Assessment Order passed by

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the Assistant Commissioner (Works Contract), Ernakulam dated
30.11.2006.

Learned counsel for the parties are agreed that the assessment
in the case of the appellant may be re-examined by the Assessing
Officer in the light of the judgment delivered by the

Constitution Bench of this Court in Kone Elevator India Pvt. Ltd.
vs. State of Tamil Nadu and Others, 2014 (7) SCALE 226 decided on
06.05.2014. It is ordered accordingly.

The parties will appear before the Assessing Officer on
25.08.2014.

The assessee will produce the contract before the assessing
officer to enable him to take a decision in the light of the
aforesaid judgment of this Court.

The appeal stands disposed of in terms of the above.

CIVIL APPEAL NO. 7584 OF 2014
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CIVIL APPEAL NOS. 7579-7580 OF 2014
(@ SLP (C) Nos. 41-42 of 2008)

CIVIL APPEAL NOS. 7581-7582 OF 2014
(@ SLP (C) Nos. 931-932 of 2009)

Leave granted.

In view of the disposal of Civil Appeal No..../2014 (@ SLP (C)
No. 2560/2007), these appeals shall also stand disposed of and the
Assessing Officer should now examine the case in the light of the
decision rendered by the Constitution Bench in the case of Kone
Elevator (supra).

..... J.
(MADAN B. LOKUR)

..... J.
(C. NAGAPPAN)

New Delhi;

Court Master

Court Master

(Signed order is placed on the file)