

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1677 OF 2012

M/S PREMIER POLYFILM LTD.

... Appellant(s)

VERSUS

THE STATE OF UTTAR PRADESH & ANR.

... Respondent(s)

WITH

CIVIL APPEAL NO. 1681 OF 2012

CIVIL APPEAL NO. 1682 OF 2012

CIVIL APPEAL NO. 1678 OF 2012

CIVIL APPEAL NO. 1679 OF 2012

CIVIL APPEAL NO. 1680 OF 2012

CIVIL APPEAL NOS. 1687-1688 OF 2012

CIVIL APPEAL NO. 1686 OF 2012

CIVIL APPEAL NO. 1684 OF 2012

CIVIL APPEAL NO. 1685 OF 2012

CIVIL APPEAL NO. 1689 OF 2012

CIVIL APPEAL NO. 1683 OF 2012

CIVIL APPEAL NO. 1691 OF 2012

CIVIL APPEAL NO. 1690 OF 2012

CIVIL APPEAL NO. 1694 OF 2012

CIVIL APPEAL NO. 1695 OF 2012

CIVIL APPEAL NO. 1692 OF 2012

CIVIL APPEAL NO. 1696 OF 2012

CIVIL APPEAL NO. 1693 OF 2012

CIVIL APPEAL NO. 1697 OF 2012

O R D E R

These appeals are covered by the Order of this Court dated March 21, 2017, passed in '*State of U.P. & Ors. v. M/s. Indian Oil Corporation Ltd. Etc.*' (Civil Appeal No. 997-998 of 2004).

In these circumstances, these appeals are disposed of giving one month's time to the appellants to approach the High Court.

Civil Appeal No. 1693 of 2012

It may be mentioned that insofar as this appeal is concerned, there is an additional issue of classification of cardboard viz., whether cardboard falls within phrase of "paper of all kind excluding news print" in the Schedule in Item No. 14 of the Schedule to the U.P. Tax on Entry of Goods Act, 2000. We may note that this issue has been decided in favour of the appellant-assessee by the Allahabad High Court vide judgment dated 11.04.2013 in '*Wimco Limited v. State of U.P. & Ors.*' and the special leave petition being SLP (C)CC. Nos. 13621-13623 of 2015 filed thereagainst has also been dismissed on 03.08.2015.

Therefore, as far as this issue is concerned, it has attained finality and is decided in favour of the assessee.

The appeal stands disposed of.

....., J.  
[ A.K. SIKRI ]

....., J.  
[ ASHOK BHUSHAN ]

New Delhi;  
December 13, 2017.

ITEM NO.106

COURT NO.6

SECTION III-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). 1677/2012

M/S PREMIER POLYFILM LTD

Appellant(s)

VERSUS

THE STATE OF UTTAR PRADESH & ANR.

Respondent(s)

WITH

C.A. No. 1681/2012 (III-A)  
C.A. No. 1682/2012 (III-A)  
C.A. No. 1678/2012 (III-A)  
C.A. No. 1679/2012 (III-A)  
C.A. No. 1680/2012 (III-A)  
C.A. No. 1687-1688/2012 (III-A)  
C.A. No. 1686/2012 (III-A)  
C.A. No. 1684/2012 (III-A)  
C.A. No. 1685/2012 (III-A)  
C.A. No. 1689/2012 (III-A)  
C.A. No. 1683/2012 (III-A)  
C.A. No. 1691/2012 (III-A)  
C.A. No. 1690/2012 (III-A)  
C.A. No. 1694/2012 (III-A)  
C.A. No. 1695/2012 (III-A)  
C.A. No. 1692/2012 (III-A)  
C.A. No. 1696/2012 (III-A)  
C.A. No. 1693/2012 (III-A)  
C.A. No. 1697/2012 (III-A)

Date : 13-12-2017 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s)

Mr. P. S. Sudheer, AOR  
Mr. Rishi Maheshwari, Adv.  
Ms. Shruti Jose, Adv.  
Ms. Subhoshree Sil, Adv.

Mr. D. K. Gandhi, Adv.  
Mr. T. Mahipal, AOR

Ms. Minakshi Vij, AOR

Mr. Pankaj Bhatia, Adv.  
Mr. Nipun Goel, Adv.  
Mr. Dhruv Surana, Adv.  
Mr. Ashish Choudhury, Adv.  
Dr. Kailash Chand, AOR  
Ms. Taiba Khan, Adv.

Mr. Saman Ashan, Adv.  
Mr. Akshay Mahajan, Adv.  
M/S. Khaitan & Co., AOR

Mr. Pawanshree Agrawal, AOR

Mr. Vipin Kumar Jai, AOR

Ms. Tulika Prakash, AOR

Mr. Ankur Mittal, AOR

Mr. Ajay Aggarwal, Adv.  
Ms. Mallika Joshi, Adv.  
Mr. Rajan Narain, AOR

Mr. Nikhil Nayyar, AOR

For Respondent(s)

Mr. Sanjay Kr. Tyagi, Adv.  
Mr. Aviral Saxena, Adv.

Mr. Gunnam Venkateswara Rao, AOR

Mr. Ravi Prakash Mehrotra, 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.

(NIDHI AHUJA)  
COURT MASTER

(MALA KUMARI SHARMA)  
COURT MASTER

[Signed order is placed on the file.]