

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL NO. 8904 OF 2003

THE COMMISSIONER,, .. APPELLANT(S)
COMMERCIAL TAXES OFFICER,
GOVT.OF RAJASTHAN & ANR.

VERSUS

M/s. SULABH MARBLES PVT. LTD. .. RESPONDENT(S)
& ANR.

O R D E R

1. The appellants in this appeal is calling in question the judgment and order passed by the High Court of Judicature at Rajasthan, Jodhpur in S.B. Civil (Sales Tax) Revision No. 815 of 2002. By the impugned judgment and order the High Court has dismissed the Revision Petition filed by the Revenue.

2. We are informed by Shri Pallav Shisodia, learned senior counsel appearing for the

respondent-company that this Court need not to go into the correctness or otherwise of the judgment and order passed by the High Court for the reason that the District Level Screening Committee (for short,"the Committee"), pursuant to the order passed by the Rajasthan Tax Board, Ajmer, dated 31.05.2002 had passed an order dated 26.08.2002, thereby granting the eligibility certificate to the respondent-company. The order passed by the Committee reads as under :

" In last meeting dated 29.7.2002, through letter No. 2300/22.7.2002 it was communicated to representative of unit to attend the meeting and submit their case. In reference to which Shri Fatehlal Mehta, the representative of the unit appeared and submitted his arguments. Commercial Tax officer Rajsamand informed the committee that he had sought permission from Commissioner of Commercial Tax, Jaipur in regard to filing of revision petition in the Hon'ble High Court of Rajasthan against the judgment dated 31.5.2002 passed by Rajasthan Tax Board, Ajmer, which is not granted till date. The case was considered by Committee in

meeting and the decision was taken to sanction and grant the eligibility on following investment :

	(Rs. In Lakhs)
1. Land	- 0
2. Building	- 3.25
3. Plant and Machinery	-33.21
4. Errection and Installation	- 2.67
Total	<u>39.13</u>

Sd/-
Dy Director
District Industrial Centre,
Rajsamand."

3. Pursuant to the order passed by the Committee, dated 26.08.2002, the certificate was issued to the respondent-company and has availed the benefit of tax exemption.

4. In view of this development, in our opinion, nothing survives in this appeal for our consideration and decision.

5. Accordingly, the Civil Appeal is disposed of as having become infructuous.

Ordered accordingly.

.....J.
[H.L. DATTU]

.....J.
[S.A. BOBDE]

NEW DELHI,
SEPTEMBER 17, 2014.

ITEM NO.103

COURT NO.2

SECTION IIIA

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). 8904/2003

COMMNR.,COMMERCIAL TAXES OFFICER & ANR.

Appellant(s)

VERSUS

M/S. SULABH MARBLES PVT. LTD. & ANR.
(With office report)

Respondent(s)

Date : 17/09/2014 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU

HON'BLE MR. JUSTICE S.A. BOBDE

For Appellant(s) Mr. Shovan Misra, Adv.
Mr. Milind Kumar,Adv.

For Respondent(s) Mr. Pallav Shishodia, Sr. Adv.
Mr. Praveen Chaturvedi,Adv.

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

The civil appeal is disposed of as having
become infructuous.

[Charanjeet Kaur]
Court Master

[Vinod Kulvi]
Asstt. Registrar

[Signed order is placed on the file]