

S U P R E M E C O U R T O F I N D I A

RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).3147/2007

(From the judgement and order dated 10/11/2006 in WA No.314/2003 of the HIGH COURT OF GUWAHATI, ASSAM)

M/S HLS ASIA LIMITED

Petitioner(s)

VERSUS

STATE OF ASSAM & ORS.

Respondent(s)

(With prayer for interim relief)

Date: 18/05/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s)

Mr. S. Ganesh, Sr.Adv.

Mr. S. Sukumaran, Adv.

Mr. P.S. Rao, Adv.

Mr. A. Deb Kumar, Adv.

Mr. V.K. Sidharthan,Adv.

For Respondent(s)

Mr. Ng. J.R. Luwang, Adv.

Mr. Avijit Roy, Adv.

for M/s. Corporate Law Group, Advs.

UPON hearing counsel the Court made the following

O R D E R

Leave granted.

The Civil Appeal is disposed of with no order as to costs.

(N. Annapurna)
Court Master

(Madhu Saxena)
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2763 OF 2007

(Arising out of S.L.P.(C) No.3147 of 2007)

M/s. HLS Asia Limited

...Appellant(s)

Versus

State of Assam & Ors.

...Respondent(s)

O R D E R

Leave granted.

In the present matter, we are of the view that several facts would require adjudication by the Joint Commissioner of Taxes,

Assam. In the present case, adjudication has not been done. In the circumstances, the impugned order passed by the High Court is set aside. The appellant is directed to exhaust alternate remedies. It is clarified that the appellant herein will move the adjudicating authority under the Act within four weeks for adjudication. That authority will decide the matter in accordance with law.

Needless to add that the Joint Commissioner shall decide the matter uninfluenced by the observations made in the impugned judgment. We express no opinion on the merits. Both sides are free to advance their respective contentions. The matter to be disposed of in accordance with law by the Joint Commissioner. Order of Joint Commissioner dated 9th April, 1998 is set aside.

The Civil Appeal is, accordingly, disposed of with no order as to costs.

.....J.

(S.H. KAPADIA)

.....J.

(B. SUDERSHAN REDDY)

New Delhi,

May 18, 2007.