

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.Nos.4-6 in  
Petition(s) for Special Leave to Appeal (Civil) No(s).5658-5660/2010

(From the judgement and order dated 13/01/2010 in STR No.145/2009 &  
WP No.23226/2009 & WP No.32794/2009 of the HIGH COURT OF KERALA AT  
ERNAKULAM)

NILKAMAL LIMITED

Petitioner(s)

VERSUS

STATE OF KERALA &amp; ORS.

Respondent(s)

(For interim stay)

Date: 11/03/2010            These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)            Mr.    Mukul Rohtagi, Sr.Adv.  
   Mr.    Prakash Shah, Adv.  
   Mr.    Jay Savla, Adv.  
   Ms.    Meenakshi Ogra, Adv.  
   Ms.    Arundhati Das, Adv.

For Respondent(s)

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

Taken on Board.

Issue notice on the Interlocutory Applications.

Dasti granted.

By way of ad interim order, the following  
directions are being given:

- (i) On the petitioner depositing fifty per cent  
of the sum of Rs.5.86 Crore with the  
Department within a period of three weeks  
from today, no coercive steps will be  
taken by the Department pursuant to the  
notice dated 16th January, 2010. This  
deposit will be without prejudice to the  
rights and contentions of the assessee.
- (ii) During the pendency of these Special  
Leave Petitions, in which notice has  
already been issued by this Court, the  
assessee will now implement the impugned  
order of the High Court without prejudice  
to its rights and contentions.
- (iii) Within a period of eight weeks from the  
date of service on the Department, the  
Assistant Commissioner will compute the

outstanding amount of taxes which the assessee has to pay, after taking into account the set-off claim, if maintainable in law. This aspect needs to be adjudicated upon by the Assistant Commissioner within eight weeks for which we are directing the assessee to file its reply and claim the set-off in accordance with law within two weeks.

(iv) The Department is also directed to crystallise the amount payable by the petitioner-assessee herein for the Assessment Years 2001-02 and 2002-03 by 31st March, 2010 so that orders for depositing could be made.

(N. ANNAPURNA)  
COURT MASTER

(MADHU SAXENA)  
COURT MASTER