

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL NOS. 7164-7221 OF 2003

SURAT MUNICIPAL CORPORATION & ANR. ...Appellants  
VERSUS  
KANAIYA PRINTS PVT. LTD. & ORS. ...Respondents

O R D E R

The period involved in these appeals for which the tax is claimed is only four and a half months and the Department has lost in the courts below.

Keeping in view the aforesaid factor alone, we refuse to entertain these appeals and to decide the same on merits. The appeals are, accordingly, dismissed.

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

....., J.  
[ ROHINTON FALI NARIMAN ]

New Delhi;  
March 10, 2015.

Signature Not Verified

Digitally signed by  
Meenakshi Kohli  
Date: 2015.03.14  
13:26:01 IST  
Reason:  
ITEM NO.109

COURT NO.14

SECTION IIIA

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

Civil Appeal                      No(s).                      7164-7221/2003

SURAT MUNICIPAL CORPORATION & ANR.

Appellant(s)

VERSUS

KANAIYA PRINTS PVT. LTD. & ORS.

Respondent(s)

(with office report)

Date : 10/03/2015 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ROHINTON FALI NARIMAN

For Appellant(s)

Mr. Preetsh Kapur, Adv.  
Ms. Hemantika Wahi, Adv.  
Ms. Jesal Wahi, Adv.  
Mr. Kabir Hathi, Adv.

For Respondent(s)

Mr. E. R. Kumar, Adv.  
Mr. Nitin Thukral, Adv.  
Mr. Galav Sharma, Adv.  
M/s. Parekh & Co., Advs.

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

The appeals are dismissed in terms of the signed  
order.

(Nidhi Ahuja)  
COURT MASTER

(Suman Jain)  
COURT MASTER

[Signed order is placed on the file.]