

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 2542 OF 2005

GENERAL MANAGER,	.. Appellant(s)	
TELECOM DISTRICT, B.S.N.L.		

Versus

COMMISSIONER, TRADE TAX, U.P.	.. Respondent(s)	
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WITH

CIVIL APPEAL NO. 2795 OF 2005

CIVIL APPEAL NO. 2543 OF 2005

CIVIL APPEAL NO. 2544 OF 2005

CIVIL APPEAL NO. 2545 OF 2005

AND WITH

CIVIL APPEAL NO. 2546 OF 2005

O R D E R

1. Since the issues involved in all these appeals are similar, we take Civil Appeal No. 2542 of 2005 as the lead case.

2. The appellant is a company incorporated under the Companies Act, 1956 and is a telecom service provider, licenced by the Government of India to provide telecommunication services to consumers all over the country except the metro cities of Delhi and Mumbai. The appellant Company is the successor in interest of the Department of Telecommunications.

3. The Assessing Authority assessed the tax liability of Rs.72,50,000/- for the assessment year 1999-2000, vide assessment order dated 25.06.2003. The said assessment was on the levy and collection of local sales tax on the telecommunication services provided by the appellant company.

4. Aggrieved by the aforesaid assessment order, the appellant preferred first appeal before the Joint Commissioner (Appeals) Trade Tax in First Appeal No. 987 of 2003. The appellate authority dismissed the appeal preferred by appellant vide order dated 15.09.2003. Aggrieved by the order passed by the Appellate Authority in first appeal the appellant preferred second appeal before the Trade Tax Tribunal.

5. The Trade Tax Tribunal vide orders dated 15.04.2004, also dismissed the appeal filed by the appellant. Aggrieved by the orders so passed by the Tribunal the appellant preferred Tax Revision Case before the High Court.

6. Along with Tax Revision Case, the appellant also filed an application seeking an interim order for grant of stay on the demand notices issued by the Assessing Authority for collection of sales tax on the telecommunication services. The High Court after considering the plea of the appellant in this matter along with other connected matters had passed a conditional interim order by staying the demand notices/ rejecting

the request of the appellant for an interim order. Aggrieved by the orders so passed by the High Court the appellant is before us in this appeal.

7. Heard learned counsel for the parties to the lis.

8. This Court vide order dated 08.04.2005, while entertaining the special leave petition along with other petitions, while granting leave has stayed the interim order(s) passed by the High Court. Those interim order(s) are still operating against the respondent(s) herein.

9. It is not in dispute nor it can be disputed that the Tax Revision cases filed by the appellant are still pending before the High Court, may be because of the pendency of appeal(s) before us.

10. At this stage, we do not intend to go into the correctness or otherwise of the impugned order(s) passed by the High Court. In our opinion, it is suffice to request the High court to consider and decide the Tax Revision cases filed by the appellant which are pending before it for the last eight years, as expeditiously as possible.

11. In view of the above, we dispose of this appeal with a request to the High Court to dispose of the pending Trade Tax Revision cases, as expeditiously as possible, at any rate, within 12 months from the date of receipt of copy of this Court's order.

12. We clarify that the interim order granted by this Court while granting leave shall enure to the benefits of the appellant till the disposal of Trade Tax Revision cases filed by the appellant.

13. All the contentions of all the parties are kept open.

Ordered accordingly.

CIVIL APPEAL NO. 2795 OF 2005  
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AND WITH  
CIVIL APPEAL NO. 2546 OF 2005

In view of the orders passed in Civil Appeal No. 2542 of 2005, these appeals are also disposed of in the same terms, observations and directions.

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

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

NEW DELHI,  
JANUARY 29, 2014.

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). 2545 OF 2005

G.M., TELECOM DISTRICT, B.S.N.L.

Appellant (s)

VERSUS

COMMISSIONER, TRADE TAX, U.P.

Respondent(s)

(With appln(s) for permission to submit additional document(s) and office report)

Date: 29/01/2014 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. Rahul Kaushik, Adv.  
Mr. Ashok Kumar Singh, Adv.

For Respondent(s) Mr. Ratnakar Dash, Sr. Adv.  
Mr. Ajay Singh, Adv.  
Mr. Ravi P. Mehrotra, Adv.  
Mr. Gunnam Venkateswara Rao, Adv.

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

In view of the orders passed in C.A. No. 2542 of 2005, this appeal is disposed of in the same terms, observations and directions.

| [ Charanjeet Kaur ] | | [ Vinod Kulvi ] |  
| Court Master | | Asstt. Registrar |

[ Copy of signed order is placed on the file ]

