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C.A.No. 976-979 OF 2001

ITEM No.103 &  
ITEM No.121

Court No. 1

SECTION XIIA

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

Civil Appeal Nos. 976-979 of 2001

Ashok Leyland Ltd.

...Appellant(s)

vs.

State of Tamil Nadu & Anr.

...Respondent(s)

(with appln.(s) for taking additional document on record and  
intervention/impleadment and raising addl. grounds and  
directions and with office report)

with

SLP(C) No. 5579/2001,

C.A. No. 943/2001 (with appln.(s) for impleading party and prayer  
for interim relief and office report),

C.A. No. 944/2001 (with appln.(s) for impleading party and with prayer  
for interim relief and office report)

and Item No. 121

WP(C) No. 195/1999 (Ashok Leyland Ltd. & Anr. vs. Union of India & Ors.)  
(with appln.(s) for directions)

WP(C) No. 13/2002 (M/s. Sri Vishnu Cement Ltd. vs. State of Tamil Nadu  
& Ors.)

Date: 25/11/2003 This/These matter(s) was/were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE S.B. SINHA

HON'BLE DR. JUSTICE AR. LAKSHMANAN

For Appellant (s)/  
Petitioner(s)

in CA 976-979/01 &Mr. K Parasaran, Sr. Adv.

WP 195/99Mr. A T M Sampath, Adv.  
Mr. V Balaji, Adv.  
Ms. T S Santhi, Adv.  
Ms. Aarthi Radhakrishnan, Adv.

in SLP 5579/01,  
CA 943/01 & WP 13/02Mr. K K Mani, Adv.  
Mr. R L Ramani, Adv.  
Ms. Manika Pandey, Adv.

in CA 944/01Mr. K V Vijaykumar, Adv.

For Respondent (s)

State of Tamil NaduMr. A K Ganguli, Sr. Adv.  
Mr. Subramonium Prasad, Adv.  
Ms. Chitra Venkataraman, Adv.  
Mr. R Gopalakrishnan, Adv.  
Mr. S N Jha, Adv.

State of West BengalMr. B Sen, Sr. Adv.  
Mr. Dilip Sinha, Adv.  
Mr. J R Das, Adv.  
for M/s. Sinha & Das, Advs.

State of AndhraMr. P P Rao, Sr. Adv.  
PradeshMr. Guntur Prabhakar, Adv.

State of KarnatakaMr. Sanjay R Hegde, Adv.

Govt. of PondicherryMr. V G Pragasam, Adv.

Union of India. Ms. Kiran Bharadwaj, Adv.  
Mr. K C Kaushik, Adv.  
Mr. Rajiv Tyagi, Adv.  
Ms. Anil Katiyar, Adv.(NP)  
Mr. D S Mahra, Adv.(NP)

State of MaharashtraMr. Ravindra K Adsure, Adv.  
Mr. Mukesh K Giri, Adv.

Mr. R P Wadhvani, Adv.(NP)

State of Madhya PradeshMr. B S Banthia, Adv.  
Mr. Naveen Sharma, Adv.

Mr. Sakesh Kumar, Adv.  
Mr. Satish K Agnihotri, Adv.

State of AssamMs. Krishna Sarma, Adv.  
Ms. Asha G Nair, Adv.  
Mr. V K Sidharthan, Adv.for M/s. Corporation Law Group, Advs.

State of GujaratMs. Hemantika Wahi, Adv.

Mr. P R Ramasesh, Adv.(NP)

Mr. R S Hegde, Adv.  
Mr. Chandra Prakash, Adv.  
Mr. Devish P, Adv.  
Ms. Savithri Pandey, Adv.  
Mr. P P Singh, Adv.

Mr. B B Singh, Adv.(NP)

Mr. M N Shroff, Adv.(NP)

Mr. G Prakash, Adv.(NP)

Mr. N Ganpathy, Adv.(NP)

Mr. K Ram Kumar, Adv.(NP)

Mr. V Krishnamurthy, Adv.(NP)

Ms. Asha Gopalan Nair, Adv.

Mr. V Ramasubramaniam, Adv. (NP)

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

Mr. K Parasaran, learned senior counsel appearing for the appellants/petitioners commenced his arguments at 12.25 P.M. and concluded at 3.30 P.M.

The matters remained part-heard.

(D.P. WALIA) (JANKI BHATIA)  
COURT MASTER COURT MASTER

ITEM NO. 101 COURT NO. 1 DATE : 27.11.2003  
(PART-HEARD)

CORAM & APPEARANCE : SAME AS ON 25.11.2003

Mr. K Parasaran, learned senior counsel made his further submissions for 10 minutes.

Thereafter, Mr. A K Ganguli, learned senior counsel appearing for the State of Tamil Nadu started his arguments and concluded at 12 Noon. Thereafter, Mr. B Sen, learned senior counsel appearing for the State of West Bengal made his submissions for 10 minutes.

Judgment reserved in C.A. Nos. 976-979/2001, SLP(C) No. 5579/2001, C.A. No. 943/2001, C.A. No. 944/2001 and W.P.(C) No. 195/1999. Written submissions be filed by 2nd December, 2003.

W.P.(C) No. 13/2002 : It is not disputed that an assessment order has been passed against the petitioner by the Tamil Nadu Sales Tax Appellate Tribunal and, therefore, the petitioner has a remedy by filing a revision petition before the High Court. For that reason, we are not inclined to entertain this writ petition. It is, accordingly, dismissed. However, it would be open to the petitioner to file a revision petition before the High Court. In case the petitioner has already paid Central Sales Tax, the recovery on the same transactions shall remain stayed till the matter is decided by the High Court.

(D.P. WALIA) (JANKI BHATIA)  
COURT MASTER COURT MASTER

