

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). 2344-2347 OF 2004

COMMISSIONER OF SALES TAX U.P., LUCKNOW

Appellant (s)

VERSUS

M/S. SANJIV FABRICS
(With office report)

Respondent(s)

WITH

Civil Appeal NO. 6382-6383 of 2004
(With office report)
Civil Appeal NO. 1230 of 2005
(With office report)
Civil Appeal NO. 1231-1238 of 2005
(With office report)
Civil Appeal NO. 1277 of 2005
(With office report)

Date: 27/07/2010 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE H.L. DATTU

For Appellant(s) Mr. Aarohi Bhalla, Adv.
In CAS.2344-47/04, Mr. Gunnam Venkateswara Rao,Adv.
1230,1231-38,1277/ Mr. S.K. Dwivedi, adv.
2005 Mr. Manoj Kumar Dwivedi, Adv.
Ms. Vandana Mishra, Adv.
Mr. Ashutosh, Adv.
Mr. Subodh S Patil, Adv.

For Appl.In Mr. Dhruv Agarwal, Sr. Adv.
CA 6382-83/04 Mr. Praveen Kumar, Adv.

For Respondent(s) Mr. Dhruv Agarwal, Sr. Adv.
IN CAS.2344-47/04, Mr. Praveen Kumar,Adv.
1230,1231-38/2005

Mr. Punit Dutt Tyagi, Adv.

..2/-

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

C.A. Nos. 2344-2347 & 6382-6383 OF 2004

After hearing learned counsel for the parties at length, the Court reserved its judgment.

C.A. Nos. 1230,1231-1238 & 1277 OF 2005

The appeals are dismissed in terms of the signed order.

[Charanjeet Kaur]
Court Master

[N.B. Dhyani]
Court Master

[Signed order is placed on the file]
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1230 OF 2005

Commissioner of Sales Tax,U.P. Lucknow .. Appellant(s)

Versus

Mahim Patram Pvt. Ltd. .. Respondent(s)

WITH

CIVIL APPEAL NOS. 1231-1238 OF 2005
CIVIL APPEAL NO. 1277 of 2005

O R D E R

C.A. NOS. 1230, 1231-1238 OF 2005

With the assistance of learned counsel for the parties, we have gone through the orders passed by the Sales Tax Tribunal as well as by the High Court. Both the appellate authorities have clearly recorded that the respondents-dealers had a reasonable excuse within the meaning of Section 10(d) of the Central Sales Tax Act, 1956 to make use of the goods purchased by them. This is a pure finding of fact, which is not put in issue in the present appeals. In that view of the matter, no question of law arises for our consideration.

The appeals are dismissed accordingly with no orders as to costs.

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CIVIL APPEAL NO. 1277 OF 2005

NO ground is made out for our interference. The appeal is dismissed.

.....J.
[D.K. JAIN]

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

NEW DELHI,
JULY 27, 2010.