

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.196 OF 2016  
(Arising out of SLP(C) No.5818 of 2012)

KOCHI REFINERIES LTD.NOW BPCL APPELLANT (s)

VERSUS

ASSISTANT COMM. OF SALES TAX & ORS. RESPONDENT (s)

WITH

CIVIL APPEAL NO.198 OF 2016  
(Arising out of SLP(C) No.7819 of 2012)

O R D E R

Leave granted.

We have heard learned counsel for the parties.

The High Court has proceeded on the basis, not without justification in view of the stand taken by the appellant(s) before the High Court that the dispute is covered by the Full Bench decision of the Kerala High Court in State of Kerala Vs. Western Indian Cosmetics and Health Products Ltd. And others [(2010) 18 KTR 414 (FB)].

Before us, learned counsel for the appellant(s) has raised several contentions including the primary contention that the case is in fact not covered by the aforesaid decision of the Full Bench.

Under the circumstances and in view of several contentions urged by learned senior counsel for the appellant(s) (which were not considered by the High Court), we agree with the view canvassed by learned senior counsel for the Revenue that it will be appropriate if the matter is heard by the High Court on merits and on all the points that the appellant(s) may choose to raise.

We may note that learned senior counsel for the Revenue says that the matter is fully covered by the Full Bench decision of the Kerala High Court, but we make no comment on the submissions made by either learned counsel for the appellant(s) or learned counsel for the Revenue.

In view of the above, the impugned order passed by the High Court is set aside and the matter is remanded back to the High Court for a decision on merits after hearing learned counsel for the parties.

The appeals are disposed of in view of the above.

.....J.  
(MADAN B. LOKUR)

.....J.  
(R.K. AGRAWAL)

ITEM NO.12

COURT NO.8

SECTION III

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

Petition(s) for Special Leave to Appeal (C) No(s).5818/2012

(Arising out of the impugned judgment and order dated 14.10.2011 in  
O.P. No.23085 of 2001 passed by the High Court of Kerala)

KOCHI REFINERIES LTD.NOW BPCL

Petitioner(s)

VERSUS

ASSISTANT COMM. OF SALES TAX &amp; ORS.

Respondent(s)

(with interim relief and office report)

WITH

SLP(C) No. 7819/2012

(With Interim Relief and Office Report)

Date : 12/01/2016 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE MADAN B. LOKUR

HON'BLE MR. JUSTICE R.K. AGRAWAL

For Petitioner(s) Mr. Harin P. Raval, Sr. Adv.  
Mr. Parijat Sinha, AOR  
Mr. T.K. Majumdar, Adv.  
Ms. Reshmi Rea Sinha, Adv.  
Mr. Somnath Banerjee, Adv.  
Ms. Divya Anand, Adv.

Mr. Sudhir Chandra, Sr. Adv.  
Mr. Parijat Sinha, AOR  
Mr. T.K. Majumdar, Adv.  
Ms. Reshmi Rea Sinha, Adv.  
Mr. Somnath Banerjee, Adv.

For Respondent(s) Mr. V. Giri, Sr. Adv.  
Ms. Liz Mathew, AOR  
Mr. M.F. Philip, Adv.

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

Leave granted.

The appeals are disposed of in terms of the signed  
order.

(SANJAY KUMAR-I)

AR-CUM-PS

(Signed order is placed on the file)

(JASWINDER KAUR)

COURT MASTER