

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

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Sanjay Kumar
Date: 2016.01.13
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Reason:

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

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.

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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

(JASWINDER KAUR)
COURT MASTER

(Signed order is placed on the file)