

SUPR EME COUR T OF I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).6267/2008

(From the judgment and order dated 17/12/2007 in WPTT No. 634/2007  
of The HIGH COURT OF CALCUTTA)

M/S P.D.PRASAD & SONS PVT.LTD.

Petitioner(s)

VERSUS

C.C.T., WEST BENGAL & ORS.

Respondent(s)

(With office report)  
(For Final Disposal)

Date: 30/07/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA  
HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Shyam Divan, Sr.Adv.  
Mr. Sunil Dutta Mishra,Adv.

For Respondent(s) Mr. A.K. Ganguli, Sr.Adv. (NP)  
Mr. Tara Chandra Sharma,Adv.  
Ms. Neelam Sharma, Adv.

Mr. Sumit Kumar,Adv.

UPON hearing counsel the Court made the following  
ORDER

This matter has been heard by our Bench at length.

On facts we want the petitioner to submit an

additional affidavit annexing documents indicating delivery of the goods  
by the petitioner to the transporter - M/s.

Ispat Carriers Private Ltd. on the due date. One of the points which arises  
for consideration is the exact modality followed by the petitioner after  
obtaining clearance from the Customs Authority and before the goods  
having reached the Sales tax check post. It may be noted that within the  
Haldia port there are two checkpoints. One is the Customs checkpoint, the

other is the Sales tax checkpost. We are informed that there is a distance of about one kilometer between the two checkposts, which is subject to the verification. The Court would also like to know whether the petitioner obtained any receipt or document at the time the petitioner handed over the goods to the transporter. We also want to know whether the receipts indicating the description of the goods in terms of value and quantity at the time delivery was given by the petitioner to the transporter.

On the next date of hearing we direct the Sales tax Authority or their representative to remain present in Court as the Court would like to understand the exact modality of the goods being cleared at the Sales tax checkpost. The officer will remain present in this Court with all the original documents which were on record before the Adjudicating Authority.

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Th matter is adjourned to 9 September, 2009 as part-heard.  
(Shashi Sareen) (Madhu Saxena)  
Court Master Court Master