

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

I.A. NOS.3-4 IN CIVIL APPEAL NO.4745 OF 2006

JAI PRAKASH ASSOCIATES LTD.

Appellant (s)

VERSUS

STATE OF M.P. & ORS. Respondent(s)  
(For directions, impleadment, exemption from filing O.T. and office report)

With I.A. Nos.1-2 in Civil Appeal No.4990 of 2006  
(For stay, exemption from filing O.T. and office report)

I.A. Nos.3-4 in Civil Appeal No.4991 of 2006  
(For directions, exemption from filing O.T. and office report)

I.A. Nos.2-4 in Civil Appeal No.4992/2006  
(For stay, exemption from filing O.T. and intervention/impleadment)

I.A. Nos.1-4 in Civil Appeal No.4993 of 2006  
(For stay and direction)

I.A. Nos.3-4 in Civil Appeal No.2055/2009  
(For direction/stay and exemption from filing O.T.)

Date: 02/08/2010 These Matters were called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE K.S. RADHAKRISHNAN  
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Appellant(s)  
In CA 4745/2006: Mr. S.B. Upadhyay, Sr. Adv.  
Mr. Pawan Upadhyay, Sr. Adv.  
Mr. P. Mishra, Adv.  
Mr. Puneet Parihar, Adv.  
Ms. Sharmila Upadhyay, Adv.

In CA 4990/2006: Mr. Bhaskar P. Gupta, Sr. Adv.  
Mr. Praveen Kumar, Adv.

In CA 4991/2006: Mr. A.K. Ganguly, Sr. Adv.  
Mr. Bharat Sangal, Adv.  
Mr. R.R. Kumar, Adv.  
Ms. Vernika Tomar, Adv.

...2/-

- 2 -

In CA 4992/2006: Mr. Akshat Shrivastava, Adv.  
Mr. P.P. Singh, Adv.  
Mr. Inderjeet Yadav, Adv.

In CA 4993/2006: Mr. Anip Sachthey, Adv.  
Mr. Mohit Paul, Adv.  
Ms. Shagun Matta, Adv.

In CA 2055/2009: Mr. L.N. Rao, Sr. Adv.  
Mr. E.C. Agrawala, Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala, Adv.  
Mr. Gaurav Goel, Adv.

For Respondent(s) Mr. Vivek Tankha, ASG.

Mr. B.S. Banthia, Adv.  
Mr. Vikas Upadhyay, Adv.

Mr. Parag P. Tripathi, ASG.  
Mr. Vivek Tankha, ASG.  
Mr. T.S. Doabia, Sr. Adv.  
Mr. Manpreet Singh Doabia, Adv.  
Mr. Vaibhav Joshi, Adv.  
Mr. Amay Nargolkar, Adv.  
Mr. R.K. Tanwar, Adv.  
Mr. D.S. Mahra, Adv.  
Mr. V.K. Verma, Adv.

Mr. Ajit Kumar Sinha, Sr. adv.  
Mr. Ashwarya Sinha, Adv.  
Mr. Shwetabh Sinha, Adv.  
Mr. Rohit Tripathy, Adv.  
Mr. Ambhoj Kumar Sinha, Adv.

For Intervenor(s) Mr. T.N. Rao, Adv.

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

In this batch of appeals, various Companies have assailed the constitutional validity of Madhya Pradesh Rural Infrastructure and Road Development, Act, 2005, ('2005 Act', for short) by which power has been conferred on the State Government to levy

..3/-

- 3 -

rural infrastructure and Road Development Tax upto 20 per cent of the annual value of mineral bearing land leased for carrying out mining operations.

Pending hearing and final disposal of these civil appeals, interlocutory applications have been filed by some of the Companies. Before us, a statement has been filed by the State of Madhya Pradesh indicating the tax due as on 31st March, 2010, from various Companies under the 2005 Act. However, on enquiry, we are informed that none of the Companies have filed their Returns under 2005 Act. Consequently, assessment has not been carried out under 2005 Act.

For the afore-stated reasons, we direct each of the assessee-Company(s) to file its respective Returns under 2005 Act in respect of each year within six weeks from today. The Assessing Officer will pass an Assessment Order within a period of four weeks from the date of receipt of the returns. Accordingly, these matters stand adjourned by three months.

As far as the amount, which is required to be deposited by each of the assessee-Company(s), is concerned, the same will be done upon passing of the Assessment Order, particulars of which will be placed before this Court on the next date of hearing.

It is made clear that each of the assessee-Company(s) will file its respective Returns under

...4/-

- 4 -

protest and without prejudice to its rights and contentions in the present civil appeals.

Application for impleadment of Associated Cement Companies Limited is rejected.

[ T.I. Rajput ]  
A.R.-cum-P.S.

[ Madhu Saxena ]  
Assistant Registrar