

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

Petition for Special Leave to Appeal (Civil) No.5314/2006  
(From the judgment and order dated 15/02/2006 in WP No.334/2006  
of The HIGH COURT OF ORISSA AT CUTTACK)

S.A.I.L.

Petitioner(s)

VERSUS

SALES TAX OFFICER ROURKELA & ORS. Respondent(s)  
(With prayer for interim relief and office report)  
SLP(C) No. 5765/2006  
(With prayer for interim relief and office report)  
SLP(C) No. 5483 of 2006  
(With prayer for interim relief and office report)  
SLP(C) No. 6461/2006  
(With appln. for permission to file additional affidavit and with  
prayer for interim relief)  
SLP(C) No. 16795/2006  
(With prayer for interim relief and office report)  
SLP(C) No. 5166/2007  
(With prayer for interim relief and office report)  
SLP(C) No. 5167/2007  
(With prayer for interim relief and office report)  
SLP(C) No. 1787/2010  
(With appln. for exemption from appointment of official translator  
and impleadment ans with prayer for interim relief)  
SLP(C) No. 1789/2010  
(With appln. for exemption from appointment of official translator  
and impleadment and with prayer for interim relief)  
SLP(C) No. 1791/2010  
(With appln. for exemption from appointment of official translator  
and impleadment and with prayer for interim relief)  
SLP(C) No. 4730/2010  
(With prayer for interim relief and office report)  
SLP(C) No. 6680/2010  
(With appln. for permission to file additional documents and with  
prayer for interim relief and office report)

Date: 09/04/2012 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN  
HON'BLE MR. JUSTICE ANIL R. DAVE

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For Petitioner(s)	Mr. Ranjit Kumar, Sr. Adv.
	Mr. Sunil Kumar Jain, Adv.
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	Mr. Jagmohan Sharma, Adv.
	Mr. Sachin Sharma, Adv.
	Mr. Mayank Jain, Adv.
	Mr. Vivek Tankha, ASG
	Mr. Prashant Kumar, Adv.
	Mr. Rishabh Sancheti, Adv.
	Mr. Anurag Sharma, Adv.

For Respondent(s)	Mr. Rakesh Dwivedi, Sr. Adv.
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State of Orissa Mrs. Kirti Renu Mishra, Adv.  
Ms. S. Pathak, Adv.  
Ms. Apurva Upmanyu, Adv.  
  
Mr. Avijit Bhattacharjee, Adv.  
  
Ms. Hemantika Wahi, Adv.  
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Mr. R Sathish, Adv.  
  
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Mr. Khwairakpam Nobin Singh, Adv.  
Mr. Sapam Biswajit, Adv.  
Mr. Techii Poto, Adv.

State of Arunachal Pradesh Mr. Anil Shrivastav, Adv.  
Mr. Rituraj Biswas, Adv.  
  
Mr. Sanjay R Hegde, Adv.  
  
Mr. R Nedumaran, Adv.

State of Assam Mr. Riku Sarma, Adv.  
Mr. Navnit Kumar, Adv.  
Ms. Deepika, Adv.  
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Mr. T.V. George, Adv.

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State of U.P. Mr. Sunil Gupta, Sr. Adv.  
Mr. Manoj Kumar Dwivedi, Adv.  
Mr. Gunnam Venkateswara Rao, Adv.  
Mr. Ashutosh Kr. Sharma, Adv.  
Mr. Aviral Shukla, Adv.  
  
Mr. Sushil Kumar Jain, Adv.  
  
Mr. Satya Siddiqui, Adv.  
Mr. S.K. Mishra, Adv.  
Ms. Asha G Nair, Adv.  
Ms. Gargi Khanna, Adv.  
Mr. Satya Siddiqui, Adv.  
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Mrs. Anil Katiyar, Adv.

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Mr. Jagjit Singh Chhabra, Adv.

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Mr. Vijendra Kumar, Adv.  
Mr. Shaikh Chand Saheb, Adv.  
Mr. Milind Kumar, Adv.

Mr. Aruneshwar Gupta, Adv.

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Ms. Anubha Agarwal, Adv.  
Ms. Naresh Bakshi, Adv.

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Mr. Gopal Prasad, Adv.

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Mr. Chandan Kumar, Adv.

State of W.B. Mr. Anip Sachthey, Adv.  
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Mr. Rajesh Srivastava, Adv.

State of Kerala Mr. Jogy Scaria, Adv.

State of Tamil Nadu Mr. Gurukrishnakumar, AAG  
Mr. B. Balaji, Adv.

State of A.P. Mrs. C.K. Sucharita, Adv.  
Ms. Rumi Chandra, Adv.

For Goa Ms. A Subhashini, Adv.

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

SLP(C) Nos. 5314/2006, 5765/2006, 5483 of 2006, 6461/2006,  
16795/2006, 5166/2007, 5167/2007, 4730/2010, 6680/2010

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All these petitions are directed against the orders passed by the High Court of Orissa at Cuttack in the writ petitions preferred by M/s. Steel Authority of India Ltd; the petitioner herein, questioning the correctness of the orders passed by the Commissioner of Sales Tax, Orissa directing the petitioner to deposit a part of the additional demand raised by the Sales Tax Officer by virtue of the assessment orders in respect of the assessment years 1998-99 to 2005-2006.

Since the issue raised in all these petitions

does not involve determination of any substantial question of law, and these petitions are still at a motion hearing stage, we are of the view that it would be proper and expedient to dispose of all these petitions with a direction to the concerned Appellate Authorities to dispose of all the appeals relating to the aforesaid assessment years, and stated to be still pending, without insisting upon compliance of the orders passed by the Commissioner of Sales Tax in the ..5/-

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stay applications preferred by the petitioner, as modified by the High Court. Another factor which has weighed with us in making this order is that some of these petitions have been pending consideration for the last over five years, with the result that both the parties are deprived of the benefit of an adjudication on the legal issues raised in the appeals by the Appellate Authorities.

Accordingly, we hereby direct the Appellate Authorities to dispose of all the appeals pertaining to the afore-noted assessment years as expeditiously as possible, preferably within six months from the date of receipt of a copy of this order. The interim orders made by this Court in all these cases shall continue to remain in force till the appeals, giving rise to these petitions, are decided by the Appellate Authorities.

It goes without saying that the appeals will be decided after affording adequate opportunity of hearing to both the parties. Learned counsel appearing for the parties have assured us that no unnecessary adjournment shall be sought by their respective clients.

All the petitions stand disposed of in the above terms.

SLP(C) Nos. 1787/2010, 1789/2010, 1791/2010

Applications for impleadment are dismissed.  
Leave granted.

The appeals will be heard on the SLP paper books. Additional documents, if any, may be filed by the parties.

Ad-interim order(s) are made absolute till the disposal of the appeals.

[ Charanjeet Kaur ]  
Court Master

[ Kusum Gulati ]  
Court Master