

ITEM NO.40

COURT NO.3

SECTION IIA

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 (Crl.) No(s). 4375/2013

(Arising out of impugned final judgment and order dated 08/10/2012 in MCRLC No. 6507/2012 passed by the High Court Of Madhay Pradesh At Gwalior)

STATE OF M.P.

Petitioner(s)

VERSUS

M/S. PRAKASH COLD STORAGE

Respondent(s)

(with appln. (s) for exemption from filing O.T. and office report)

Date : 19/09/2014 This petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE T.S. THAKUR

HON'BLE MRS. JUSTICE R. BANUMATHI

For Petitioner(s) Mr. Apoorv Kurup, Adv.
Mr. C. D. Singh, Adv.
Ms. Sakshi Kakkar, Adv.
Mr. V.C.Shukla, Adv.
Mr. Rohit Rathi, Adv.

For Respondent(s) Mr. Neeraj Kumar Jain, Sr. Adv.
Mr. Rajesh, Adv.

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

Heard.

We see no reason to interfere with the impugned order. The special leave petition is accordingly dismissed. We however make it clear that the order passed by the High Court shall not prevent the competent authority in the state machinery including assessing

officers under the statutory law concerned from taking any steps or determining whether any evasion of tax has taken place or from recovery any such evaded tax or levying penalties against the evaders or prosecuting them, if such prosecution is otherwise permissible.

(SHASHI SAREEN)
COURT MASTER

(SAROJ SAINI)
COURT MASTER