

ã

SLP(C)No. 13113 OF 2001

ITEM No.203

Court No. 1

SECTION III  
A/N MATTER

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

Petition(s) for Special Leave to Appeal (Civil) No.13113/2001

(From the judgement and order dated 08/03/2001 in STA 2/2001  
of The HIGH COURT OF KARNATAKA AT BANGALORE)

M/S.KATHYAYINI HOTELS PVT.LTD.

Petitioner (s)

VERSUS

ADDL.COMMNR.OF COMMERCIAL TAXES & ANR.

Respondent (s)

(With prayer for interim relief and office report)  
(For Final Disposal)

Date : 18/01/2002 This Petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE  
HON'BLE MR. JUSTICE SHIVARAJ V. PATIL  
HON'BLE MR. JUSTICE BISHESHWAR PRASAD SINGH

For Petitioner (s) Mr. M. Rama Jois, Sr. Adv.  
Mr. S.N. Bhat, Adv.  
Mr. D.P. Chaturvedi, Adv.

For Respondent (s) Mr. Shambu Prasad Singh, Adv.  
Mr. N. Ganpathy, Adv.

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

.....L.....I..T.....T.....T.....T.....T.....T.....T.....T.....J

Heard learned counsel from 1125 a.m. to 11.35 a.m.

Leave granted.

The civil appeal is allowed.

No order as to costs.

(T.I. Rajput)  
Court Master

(Shelly Sengupta)  
Court Master

(Signed order is placed on the file)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

Civil Appeal No. 546 of 2002@@

CCCCCCCCCCCCCCCCCCCCCCCCCCCC

(Arising out of S.L.P. (C) No. 13113 of 2001)

M/s. Kathyayini Hotels Pvt. Ltd. ...Appellant (s)

Versus~

Addl. Commnr. of Commercial Taxes & Anr. ....Respondent (s)

O R D E R@@

CCCCCCCCCCCC

.....L.....I.....T.....T.....T.....T.....T.....T.....T.....J

.SP2

Leave granted.

The notice on the special leave petition stated that the matter might be disposed of at this stage by setting aside the order under challenge and restoring the sales tax application to the file of the High Court to be heard and disposed of on merits.

We have heard learned counsel and we think that that is the appropriate order to pass. Even a best judgment assessment must be reasonably made and not on surmises. It is in that light that the High Court will look at the order of the Additional Commissioner that is impugned before it. We do not say more because we do not wish to prejudice the case on either side.

...2/-

- 2 -

Accordingly, the civil appeal is allowed. The order under appeal is set aside. The sales tax application (No. 2 of 2001) is restored to the file of the High Court to be heard and disposed of on merits, bearing in mind what has been stated above.

No order as to costs.

.SP1

.....CJI.@@  
AAAA

.....J.@@  
AA  
(Shivaraj V. Patil)@@  
AAAAAAAAAAAAAAAAAAAA

.....J.@@  
AA

(Bisheshwar Prasad Singh)@@  
AAAAAAAAAAAAAAAAAAAAAAAAAAAA

New Delhi,  
January 18, 2002.