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IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

SPECIAL LEAVE PETITION © NO. 10510 OF 2004

Hindustan Lever Ltd. & Anr.

... Petitioners

VERSUS

Sales Tax Officer & Ors. & ORS.

... Respondents

With

SLP(C) No. 10558/2004

O R D E R

The subject matter of challenge in the writ petition was a circular dated November 12, 2002 by which tea and coffee have not been treated as kiryana items or as food.

According to the learned counsel for the petitioner, tea and coffee were entitled to be

classified as kiryana and in any event as food within the meaning of the Table to Section 5 of the Delhi Sales Tax, 1975.

The Additional Solicitor General had made a statement before the High Court that the impugned circular would be ignored by the authorities.

According to learned counsel appearing on behalf of the authorities before this Court

also, the circular dated 12th November, 2002 has already been withdrawn. On this basis and since the petitioner had already approached the appellate forum with regard to the charging of the sales tax at the last point under the Act, we do not interfere with the order of the High Court. It is made clear that if the statement of the authorities is incorrect, liberty is granted to the petitioner to mention.

The special leave petitions are disposed of.

.....J.
(Ruma Pal)

.....J.
(C.K. Thakker)

New Delhi
April 25, 2005

.....J.
(RUMA PAL)

.....J.
(C.K. THAKKER)

NEW DELHI
MAY 4, 2005

TION III

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(s).10510/2004

(From the judgement and order dated 27/04/2004 in CWP No. 3210/2003 of The
HIGH COURT OF DELHI AT N. DELHI)

HINDUSTAN LEVER LTD. & ANR.

Petitioner(s)

VERSUS

SALES TAX OFFICER & ORS.

Respondent(s)

(With prayer for interim relief and office report)

WITH S.L.P.(C) NO. 10558 of 2004

(With prayer for interim relief and office report)

Date: 25/04/2005 This Petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL

HON'BLE MR. JUSTICE C.K. THAKKER

For Petitioner(s) Mr. F.S. Nariman, Sr. Adv.

Mr. Ravinder Narain, Adv.

Mr. M.K. Arora, Adv.

Mr. Ajay Aggarwal, adv.

Mr. Sandeep Dahiya, Adv.

Mr. Rajan Narain, Adv.

For Respondent(s) Mr. Rajeev Dutta, Sr. Adv.
 Mr. S.Wasim A. Qadri, Adv.
 Mrs Anil Katiyar, Adv.
 Mr. S.Wasim A. Qadri, Adv.

UPON hearing counsel the Court made the following

O R D E R

Special Leave Petition is disposed of in terms of the signed order.

Mahabeer Singh

(Madhu Saxena)

Court Master

(Court Master)

(Signed order is placed on the file)