

X,

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3858 OF 2013
(Arising out of SLP(C) No. 13761/2013)

|M/s Steel Authority of India Ltd. |.. Appellant |

Versus

|Deputy Commissioner of Sales Tax & Anr. |.. Respondent(s) |

O R D E R

1. Leave granted.

2. This appeal, by special leave is directed against the interim order passed by the High Court of Orissa in WP(C) No. 23408 of 2012, dated 21.03.2013 whereby and whereunder, the High Court has directed the respondents to keep the balance tax demand in abeyance till the next date of hearing, if the appellant-herein would deposit a sum of Rs. 50 Crores on or before 30.03.2013 and further that the attachment order passed would stand vacated in order to enable the appellant to comply with the aforesaid direction.

3. We have heard Shri S.K. Bagaria, learned senior counsel appearing for the appellant and Shri Rakesh Dwivedi, learned senior counsel appearing for the respondents. After hearing them, we pass the following interim order:

"1. There shall be interim stay of the tax demand and interest subject to appellant's depositing 50% of the tax demands and the interest thereon for the past period.

2. There shall be an absolute stay for the demands towards the penalty amount.

3. The appellant shall pay 50% of the tax demands that may be raised by the respondents for the future period within a months' time from the date of receipt of the said demand notice(s)."

4. We are informed by Shri Bagaria that the appellant has already paid a sum of Rs. 30 Crores in respect of the tax demands for the past period. If that is so, the respondents will take that amount into consideration and adjust the same before issuing any demand notice(s) for the past period.

5. If for any reason the appellant fails to comply with the aforesaid directions issued by this Court, the respondents are at liberty to recover the entire amount by adopting coercive measures.

6. If the appellant succeeds in the aforesaid Writ Petition pending before the High Court, the respondents shall return the amounts deposited by the appellant alongwith the statutory interest within a period of one month either from the date of the order passed by the High Court or in the alternative, subject to the orders that may be passed by this Court in the similar matters pending before this Court.

7. We request the High Court to dispose of the Writ Petition on merits in accordance with law. The interim order passed by us shall enure to the benefit of the appellant till the disposal of the aforesaid Writ Petition.

8. The appeal is disposed of in the aforesaid terms.

Ordered accordingly.

.....J.
[H.L. DATTU]

.....J.
[JAGDISH SINGH KHEHAR]

NEW DELHI,
APRIL 10, 2013.

ITEM NO. 8

COURT NO.6

SECTION 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).13761/2013

(From the judgement and order dated 21/03/2013 in WPC No.23408/2012 of
The HIGH COURT OF ORISSA AT CUTTACK)

M/S STEEL AUTHORITY OF INDIA & LTD.

Petitioner(s)

VERSUS

DEPUTY COMMISSIONER OF SALES TAX & ANR.

Respondent(s)

(With prayer for interim relief and office report)

Date: 10/04/2013 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU

HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr. S.K. Bagaria, Sr. Adv.

Mr. Sunil Kumar Jain, Adv.

Mr. Pawanshree Agrawal, Adv.

Mr. Jagmohan Sharma, Adv.

Mr. Madhur Jain, Adv.

For Respondent(s) Mr. Rakesh Dwivedi, Sr. Adv.

Mrs. Kirti Renu Mishra, Adv.

Ms. Apurva Lymanyu, Adv.

Mr. Nikhil Sharma, Adv.

UPON hearing counsel the Court made the following

O R D E R

Leave granted.

The appeal is disposed of in the terms mentioned in the
signed order.

|
|Court Master

[Charanjeet Kaur]

| |
| |Asstt. Registrar

[Vinod Kulvi]

[Signed order is placed on the file]

