

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 (C) No(s).182-188/2010

(From the judgement and order dated 24/07/2009 in STR No.75/2009, STR No.79/2009, STR No.80/2009, STR No.85/2009, STR No.88/2009, STR No.89/2009 and STR No. 91/2009 of The HIGH COURT OF KERALA AT ERNAKULAM)

M/S KAYCEE DISTILLERIES

Petitioner(s)

VERSUS

STATE OF KERALA

Respondent(s)

(With prayer for interim relief and office report)

Date: 11/01/2010 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s)

Mr. R.F. Nariman, Sr. Adv.
Mr. E.M.S. Anam, Adv.
Mr. Fazlin Anam, Adv.

For Respondent(s)

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

The the main question which arises for determination in these special leave petitions is, whether the interest imposed by the Department on the assessee should be treated as compensatory in

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nature or whether it should be treated as penal? In short, the issue, inter alia, which arises for determination is regarding the nature of the levy of interest under Section 23(3A) of the Kerala General Sales Tax Act. Prima facie, it appears that there is no discussion on this point, hence, issue notice.

The assessee-petitioner is also directed to file additional documents enclosing show-cause notice as well as the reply thereto on the aspect of interest.

[T.I. Rajput]
A.R.-cum-P.S.

[Madhu Saxena]
Court Master