

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO(S).2262 OF 2011

COMMISSIONER, SALES TAX, U.P., LUCKNOW

APPELLANT(S)

VERSUS

SIVAYA GRAMODYOG SANSTHAN, MEERUT

RESPONDENT(S)

WITH

CIVIL APPEAL No. 2264 OF 2011

AND

CIVIL APPEAL No. 2263 OF 2011

O R D E R

We do not see any reason to interfere with the judgment under appeal in view of the low monetary value of the dispute in question. The appeals are dismissed.

However, we deem it appropriate to leave open the question of law whether brick manufacture is a Cottage Pottery Industry within the meaning of the expression in the Notification No.ST-II-5025/x-6(12)-79-U.P.Act, XV-48-Order-79 dated June 30, 1979, published in U.P. Gazette Extra., dated June 30, 1979.

.....J.  
[ J. CHELAMESWAR ]

.....J.  
[ S. ABDUL NAZEER ]

NEW DELHI

DATED; AUGUST 10, 2017

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

Civil Appeal No(s). 2262/2011

COMMNR. SALES TAX U.P., LUCKNOW

Appellant(s)

VERSUS

SIVAYA GRAMODYOG SANSTHAN, MEERUT

Respondent(s)

WITH

C.A. No. 2264/2011 (III-A)

C.A. No. 2263/2011 (III-A)

Date : 10-08-2017 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J. CHELAMESWAR

HON'BLE MR. JUSTICE S. ABDUL NAZEER

For Appellant(s) Mr. Gunnam Venkateswara Rao, AOR

Ms. Rachna Gupta, Adv.  
Mr. Siddhanth S. Malik, Adv.  
Mr. Vinay Garg, AOR  
Mr. Gaurav Srivastava, Adv.

Mr. Ravi Prakash Mehrotra, AOR

For Respondent(s) Mr. Pratibha Jain, AOR

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

The appeals are dismissed, in terms of the signed order.

Pending application(s), if any, stand disposed of.

(OM PARKASH SHARMA)  
AR CUM PS(RAJINDER KAUR)  
COURT MASTER

(Signed order is placed on the file)