

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

RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 5336 OF 2001

COMMNR. OF COMMERCIAL TAXES, A.P.

Appellant (s)

VERSUS

M/S. ANANDI ROLLER FLOUR MILLS LTD.

Respondent(s)

(With office report)

WITH

Civil Appeal NO. 6326 of 2003

Civil Appeal NO. 6328 of 2003

(With office report)

Date: 03/04/2007 This Appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE DALVEER BHANDARI

For Appellant(s)

Mr. Anoop G. Choudhary, Sr. Adv.

Mr. Manoj Saxena, Adv.

Mr. Devendra Singh, Adv.for

Mr. Mohanprasad Meharria,Adv.

For Respondent(s)

Rr-Ex-Parte.

UPON hearing counsel the Court made the following

O R D E R

The Appeals are dismissed leaving the question of law open in terms of the signed order. No costs.

(Parveen Kr. Chawla)

(Kanwal Singh)

Court Master

Court Master

[Signed Order is placed on the File]

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5336 OF 2001

Commissioner of Commercial Taxes, A.P.

..Appellant

Versus

M/s. Anandi Roller Flour Mills Ltd.

..Respondent

WITH

CIVIL APPEAL NOS.6326 AND 6328 OF 2003

O R D E R

Respondent-assessee has not put in appearance despite service

perhaps due to the fact that the tax effect is very little. We decline to

exercise our jurisdiction under Article 136 of the Constitution of India

as the tax effect is very little. However, the question of law is left open.

The judgment of the High Court shall not be a binding precedent on the question of law involved and it shall be open to the subsequent Benches to decide this point in accordance with law.

The Civil Appeals are dismissed. No costs.

.....J.

[ASHOK BHAN]

NEW DELHI;

.....J.

APRIL 03, 2007.

[DALVEER BHANDARI]