

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.6661 OF 2000

ASSTT. COMMERCIAL TAXES OFFICER, UDAIPUR

Appellant(s)

VERSUS

M/S SHRINATH EMPORIUM

Respondent(s)

(with office report)

WITH SLP(C) NO.13166/2002

(with application for c/delay in filing SLP and with office report)

WITH CIVIL APPEAL NO. 8138/2003

(with office report)

Date: 19/01/2006 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE S.H.KAPADIA

For Appellant(s)

Mr. Puneet Jain, Adv.

in CA 6661/00 &

Mr. Sushil Kr. Jain, Adv.

8138/03

Mr. Hargovind Thanvi, Adv.

For Petitioner(s) Mr. Aruneshwar Gupta, AAG for State of
Rajasthan

in SLP 13166/02 Mr. Naveen Kumar Singh, Adv.

For Respondent(s) RR-Ex-Parte

UPON hearing counsel the Court made the following

O R D E R

CA No. 6661/2000

The Appeal is allowed. No costs.

CA No. 8138/2003

The Appeal is dismissed. No order as to costs.

SLP(C) No. 13166/2002

The Special Leave Petition is dismissed on the ground of delay
itself.

(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. 6661 OF 2000

Asstt. Commercial Taxes, Officer, Udaipur
t

..Appellan

Versus

WITH

CIVIL APPEAL NO. 8138 OF 2003

O R D E R

CIVIL APPEAL NO. 6661/2000

None appears for the respondent-assessee.

Counsel appearing for the appellant states that this matter is
squarely

covered by a decision of this Court rendered in Civil Appeal No. 5788 of 2000 dated
1st December, 2005 titled The Commercial Taxes Officer, Jodhpur v. Derby Textiles
Ltd.

Following the aforesaid decision, this appeal is allowed and the impugned
order of the High Court is set aside. No costs.

Civil Appeal No. 8138/2003

Since the re-opening of the assessment proceedings is beyond t
he
extended period of limitation, we do not find any merit in this appeal and dismiss the
same with no order as to costs.

.....J.

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[ASHOK BHAN]

NEW DELHI;J.

JANUARY 19, 2006. [S.H. KAPADIA]