

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 8685 OF 2013

THE PROMOTERS AND BUILDERS ASSOCIATION
PUNE AND ORS.

...APPELLANTS

VERSUS

STATE OF MAHARASHTRA, MINISTRY OF
FINANCE AND ORS

...RESPONDENTS

WITH

CIVIL APPEAL NO. 8686 OF 2013

CIVIL APPEAL NO. 8692 OF 2013

CIVIL APPEAL NO. 8693 OF 2013

CIVIL APPEAL NO. 8695 OF 2013

CIVIL APPEAL NO. 8696 OF 2013

CIVIL APPEAL NO. 8697 OF 2013

O R D E R

The short question which is posed for consideration in this group of appeals is "whether an agreement for building and construction of an immovable property can be said to be sale" under the provisions of Section 2 (24) of the Maharashtra Value Added Tax Act, 2002 ('2002 Act') and whether the same can be said to be a works contract and liable to be taxed under the 2002 Act? Sh. Amol Chitale, learned counsel appearing on behalf of the respective

contd..

appellants fairly conceded that issue involved in all these appeals is now not *res integra* in view of the decision of this Court in the case of Larsen and Toubro Limited & Anr. Vs. State of Karnataka & Anr. (2014) 1 SCC 708, which as such can be said to be against the appellants herein but not in entirety.

In that view of the matter, we dispose of all these appeals in terms of the binding decision of this Court in the case of Larsen and Toubro Limited & Anr. Vs. State of Karnataka & Anr. (supra).

All these Appeals stand disposed of accordingly. No costs.

Pending applications, if any, are disposed of.

.....J.
[M.R. SHAH]

.....J.
[B.V. NAGARATHNA]

NEW DELHI
JULY 19, 2022

ITEM NO.1 (PH)

COURT NO.11

SECTION III

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

Civil Appeal Nos. 4721-4723/2008

COMMISSIONER OF CUSTOMS AND CENTRAL EXCISE

Appellant(s)

VERSUS

M/S. JYOTI LIMITED AND ORS. & ORS.

Respondent(s)

(FOR EX-PARTE STAY ON IA 4/2008[PART HEARD BY HON. M.R. SHAH AND
HON. B.V. NAGARATHNA, JJ.])

WITH

C.A. No. 2931/2015 (IV-A)

C.A. No. 8699/2013 (III)

C.A. No. 8698/2013 (III)

C.A. No. 8685/2013 (III)

C.A. No. 8686/2013 (III)

C.A. No. 8688/2013 (III)

C.A. No. 8690/2013 (III)

C.A. No. 8692/2013 (III)

C.A. No. 8693/2013 (III)

C.A. No. 8695/2013 (III)

C.A. No. 8696/2013 (III)

C.A. No. 8697/2013 (III)

Date : 19-07-2022 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE M.R. SHAH

HON'BLE MRS. JUSTICE B.V. NAGARATHNA

For Parties:

Ms. Madhvi Divan, ASG

Mr. A.K.Panda, Sr. Adv.

Mr. Arijit Prasad, Sr. Adv.

Mr. Mukesh Kumar Maroria, AOR

Ms. Diksha Rai, Adv.

contd..

Ms. Aruna Gupta, Adv.
Mr. Vatsal Joshi Adv.
Mr. Vishesh Kalra, Adv.
Ms. Aistani Narayan, Adv.
Mr. Anirudh Purushottam Adv.

Mr. Amol Chitale, Adv.
Mr. Ardhendumauli Kumar Prasad, AOR

Mr. S. Ravi Shankar, AOR
Mrs. Yamunah Nachiar, Adv.
Ms. Bhanu Kapoor, Adv.

Mr. Amol Chitale, Adv.
Mr. Nirnimesh Dube, AOR

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Ms. Samten Doma, Adv.
Mr. Sourab Tandon, Adv.

Mr. Amol Chitale, Adv.
Mrs. Pragya Baghel, AOR

Mr. Shivaji M. Jadhav, AOR

Mr. E. C. Agrawala, AOR

Mr. Rahul Chitnis, Adv.
Mr. Sachin Patil, AOR.
Mr. Aaditya A. Pande, Adv.
Mr. Geo Joseph, Adv.
Ms. Shewtal Shepal, Adv.

Ms. Nisha Bagchi, Adv.
Ms. Sheena Taqui, Adv.
Mr. Dhvanit Chopra, Adv.
Ms. Akansha Saini, Adv.
Mr. Shiv Vinayak Gupta, Adv.
Mrs. Bina Gupta, AOR

Ms. Charanya Lakshmikumaran, AOR
Ms. Mounica Kasturi, Adv.
Mr. Aditya Bhattacharya, Adv.
Ms. Apeksha Mehta, Adv.

Mr. Nishant Ramakantrao Katneshwarkar, AOR

contd..

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

Civil Appeal Nos.4721-4723/2008 and 2931/2015

De-tagged.

Put up on 26.07.2022.

Civil Appeal Nos. 8685/2013, 8686/2013, 8692/2013,
8693/2013, 8695/2013, 8696/2013 and 8697/2013

All these Appeals are disposed of in terms of the signed
order.

Civil Appeal Nos.8699/2013, 8698/2013, 8688/2013 and
8690/2013

De-tagged.

Put up on 26.07.2022.

(NEETU SACHDEVA)
ASTT. REGISTRAR-cum-PS

(NISHA TRIPATHI)
ASSISTANT REGISTRAR

(signed order is placed on the file)