

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).17027/2005

(From the judgement and order dated 04/03/2005 in SBSTR No. 11/2005 of The HIGH COURT OF RAJASTHAN AT JODHPUR)

COMMERCIAL TAXES OFFICER

Petitioner(s)

VERSUS

M/S. BHILWARA SPINNERS LTD.

Respondent(s)

(With appln(s) for accepting English translation and prayer for interim relief and office report)(FOR FINAL DISPOSAL)

Date: 31/07/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE C.K. THAKKER

HON'BLE MR. JUSTICE TARUN CHATTERJEE

For Petitioner(s) Ms. Christi Jain, Adv.

Mr. Puneet Jain, Adv.

Mr. H.D. Thanvi, Adv.

Mr. Sarad Singhania, Adv.

Mr. Piyush Jain, Adv.

Mr. Sushil Kumar Jain, Adv.

For Respondent(s) Mr. Sanjay Jhanwar, Adv.

Mr. Y.P. Mahajan, Adv.

Mr. Tarun Dua, Adv.

Mr. K.C. Dua, Adv.

UPON hearing counsel the Court made the following  
ORDER

We have heard learned counsel for the parties.

Learned counsel for the petitioner contended that before the High Court two points were pressed on behalf of the Revenue, namely, whether raw materials are liable to be taxed and secondly, whether packing materials were liable to tax. So far as taxing raw materials is concerned, the point was concluded by a decision of that Court. Relying on the earlier decision, the High Court

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had not upheld the contention of the Revenue and negatived it.

Learned counsel for the petitioner, however, submits that there is no discussion and finding as to tax on packing materials. It was submitted that the said point was also urged before the High Court. On the basis of ground No. 'A' in the special leave petition such submission was made. Reading the order of the High Court, there is nothing so far as that point is concerned.

On the facts and in the circumstances, in our opinion, it would be appropriate if we may not express any opinion but grant liberty to the petitioner to approach the Court so far as the second point is concerned. As and when such application will be made, it will be decided on its own merits. It is open to the respondent to raise all contentions available in law.

The special leave petition is disposed of.

[ Charanjeet Kaur ]  
Court Master

[ Vinod Kulvi ]  
Court Master