

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3770 OF 2011

THE STATE OF HARYANA & ORS.

...APPELLANT(S)

VS.

M/S HINDUSTAN POLYPACKS

...RESPONDENT(S)

O R D E R

1. Delay condoned in filing the substitution application.
2. Application for substitution is allowed. Cause title be amended accordingly.
3. This Civil Appeal is against the judgment of the High Court of Punjab and Haryana passed in CWP No. 14411 of 1998 on 14.12.2009.
4. The respondent herein challenged the Lower Level Screening Committee (LLSC) rejecting their claim for exemption starting from the date of production dated 20.12.1993. Questioning the order passed by the LLSC, holding that the respondent is not qualified for the exemption, the appeal was filed thereafter and the Higher Level Screening Committee (HLSC) also dismissed the appeal on 05.08.1998. In these circumstances, the respondent has filed a writ petition before the High Court.
5. The order impugned is of 14.12.2009 by which the High Court had merely remanded the matter back to the LLSC after directing as under:

“As a consequence of the aforesaid discussion the order passed by the 'LLSC' dated

28.10.1994 (P.10) and the order passed by the 'HLSC' dated 05.08.1995 (sic) (P.12) are hereby quashed. The matter is sent back to the 'LLSC' to reconsider the claim of the petitioner by treating its application for grant of benefit of sales tax exemption under sub-rule 4(a) of Rule 28A by not treating the claim from the date of commercial production. The 'LLSC' shall be at liberty to consider the claim of the petitioner from the date of application. The needful shall be done within a period of four months from the date of receipt of copy of this order."

6. Heard Ms. Aishwarya Bhati, learned ASG. She submitted that an error is committed by the High Court while interpreting the Rule 28A of the Haryana General Sales Tax Rules, 1975. We noticed that pending Civil Appeal there is no interim direction issued by this Court. Further, as order impugned is interim in nature and the High Court merely remanded the matter back to the LLSC for re-determination, we are of the view that the impugned order does not require our interference.

7. While we dismiss the Appeal, we direct the concerned Committee to pass appropriate orders within a period of three months from today. The question of law raised by the learned ASG is kept open to be considered in an appropriate case.

8. The Appeal is, accordingly, dismissed.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[PANKAJ MITHAL]

NEW DELHI;
JULY 31, 2024

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). 3770/2011

THE STATE OF HARYANA & ORS.

Appellant(s)

VERSUS

M/S. HINDUSTAN POLYPACKS

Respondent(s)

IA No. 73742/2024 - APPLICATION FOR SUBSTITUTION

IA No. 108635/2024 - CONDONATION OF DELAY IN FILING SUBSTITUTION
APPLN.

Date : 31-07-2024 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE PANKAJ MITHAL

For Appellant(s) Ms. Aishwarya Bhati, A.S.G.
Dr. Hemant Gupta, A.A.G.
Mr. Shivang Jain, Adv.
Mr. Varun Goel, Adv.
Ms. Nitikaa Guptha, Adv.
Mr. Samar Vijay Singh, AOR
Ms. Sabarni Som, Adv.
Mr. Fateh Singh, Adv.
Mr. Aman Dev Sharma, Adv.

For Respondent(s) Mr. Praveen Kumar, AOR
Mr. Sparsh Bhargava, Adv.
Ms. Vanshika Taneja, Adv.

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

1. Delay condoned in filing the substitution application.
2. Application for substitution is allowed. Cause title be amended accordingly.
3. The Civil Appeal is dismissed in terms of the Signed Order.
4. Pending application(s), if any, shall stand disposed of.

(KAPIL TANDON)
COURT MASTER (SH)(NIDHI WASON)
COURT MASTER (NSH)

(Signed Order is placed on the file)