

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). 70 OF 2000

COMMR. OF TRADE TAX, U.P.

Appellant (s)

VERSUS

M/S INDIAN OIL CORPN. LTD., AGRA

Respondent(s)

(With office report)

WITH Civil Appeal NO. 71 of 2000

(With office report)

Civil Appeal NO. 72 of 2000

(With office report)

Date: 16/03/2005 This Appeal was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL

HON'BLE MR. JUSTICE ARIJIT PASAYAT

HON'BLE MR. JUSTICE C.K. THAKKER

For Appellant(s)

Mr. S.W.A.Qadri,adv.

Mr. P.D.Tyagi,adv.

Mr. Sandeep Singh,adv.

Mr. Jatinder Kumar Bhatia,Adv.

Mohd. Saud,adv.

For Respondent(s)

Mr. Joseph Vellapally,Sr.Adv.

Mr. R.Chawla,Adv.

Mr. Praveen Kumar,Adv.

Ms. Renu Sehgal,Adv.

Mr. Kumar Rajesh Singh,adv.

UPON hearing counsel the Court made the following

O R D E R

The appeals are disposed of.

[SUMAN WADHWA]
COURT MASTER

[MADHU SAXENA]
COURT MASTER

Signed order is placed on the file.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.70 OF 2000

Commnr. Of Trade Tax, U.P. ..

Appellant

vs.

M/s. Indian Oil Corpn.Ltd.,Agra .. Respondent

WITH

CIVIL APPEAL NOS.71 AND 72 OF 2000

O R D E R

The grievance of the appellant is that the High Court in remanding the matter back to the Tribunal had made an observation regarding the non-includibility in the sales turnover of the excise duty paid. On the actual question of remand, however, the appellant has no grievance.

Learned counsel appearing on behalf of the respondent states that he has no objection if the observation of the High Court is set aside and the matter is remanded back to the Tribunal for consideration of all issues, including the issue of the jurisdiction of the Deputy Commissioner to have exercised revisional power under Sec.10-B of the U.P.Trade Tax Act. The Tribunal will accordingly decide the matter without being influenced by the aforesaid observation of the High Court. The parties

will be at liberty to raise all issues which are
pertinent before the Tribunal.

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The appeals are disposed of accordingly.

.....J.
(RUMA PAL)

.....J.
(ARIJIT PASAYAT)

.....J.
(C.K.THAKKER)

New Delhi;
March 16, 2005.