

ITEM NO.1

COURT NO.2

SECTION III

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

Petition(s) for Special Leave to Appeal (Civil) No(s).24472/2011

(From the judgement and order dated 26/07/2010 in CMWP No.6281/2010  
of The HIGH COURT OF U.P AT LUCKNOW)

STATE OF U.P.& ORS.

Petitioner(s)

VERSUS

RELIANCE INDUSTRIES LTD.& ORS.

Respondent(s)

(With appln(s) for exemption from filing O.T. and prayer for interim  
relief and office report)

Date: 23/01/2012

This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ALTAMAS KABIR  
HON'BLE MR. JUSTICE SURINDER SINGH NIJJAR

For Petitioner(s)

Mr. Krishnan Venugopal, Sr. Adv.  
Mr. Shail Kumar Dwivedi, AAG U.P.  
Mr. Aarohi Bhalla, Adv.  
Mr. Gunnam Venkateswara Rao, AOR  
Mr. Manoj Kumar Dwivedi, Adv.  
Mr. Aviral Shukla, Adv.

For Respondent(s)

Mr. Harish N. Salve, Sr. Adv.  
Dr. A.M. Singhvi, Sr. Adv.  
Mr. K.R. Sasiprabhu, AOR  
Mr. R. Chandrachud, Adv.  
Mr. Navin Raju, Adv.  
Mr. Arun Subhash, Adv.

For UOI

Mr. Gourab Banerji, A.S.G.  
Mr. S.A. Haseeb, Adv.  
Mr. B.K. Prasad, Adv.  
Mr. Arvind Kumar Sharma, AOR

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Mr. Gopal Subramaniam, Sr. Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala, Adv.  
Mr. E.C. Agrawala, AOR  
Mr. Gaurav Goel, Adv.

Mr. P. Shree Agarwal, Adv.  
Mr. M.P. Devanath, AOR

Mr. Abhay Kumar, AOR

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

When the matter is taken up for consideration, Mr. Harish N. Salve, learned senior counsel appearing for the respondent No.1, submitted on instructions that the said respondent was ready and willing to pay the Value Added Tax imposed by the State of U.P., the petitioner herein, from 1st February, 2012, without prejudice to its rights and contentions at the time of final hearing. The matter could, therefore, be sent back to the High Court where it is pending determination, as to whether Value Added Tax was payable in respect of the goods being transported through the State of U.P.

On behalf of the State of U.P., it has been submitted by Mr. Krishnan Venugopal, learned senior counsel, that so long as the amounts were paid, as submitted by Mr. Harish N. Salve, the State of U.P. would have no objection to the matter being remitted back to the High Court for a final decision. The Union of India has also no objection to the said submission. On behalf of the customers, a submission has been made regarding the burden of the Value Added Tax being foisted on the customers. We once again indicate that this is a matter which has to be decided by the High Court

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as to who would be liable to pay the Value Added Tax, in the event it is either found to be payable or otherwise.

We make it clear that the High Court will also consider the question of the payment of the arrear dues while taking a final decision in the matter.

We also make it clear that any observation made in this order will not, in any way, affect the outcome of the matter pending before the High Court.

Having regard to the facts involved in the case, the High Court is requested to dispose of the matter, as quickly as possible, but preferably within a period of three months from the date of communication of this order.

The special leave petition is disposed of accordingly.

(Chetan Kumar)  
Court Master

(Juginder Kaur)  
Assistant Registrar