

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. 3563-3565 OF 2001

Deputy Commissioner of Sales Tax,  
Kerala

Appellant (s)

Versus

M/s. Janatha Expeller Company

Respondent (s)

(With office report)

With

CA No. 3566/2001 (With office report)

Date: 27/04/2006 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE LOKESHWAR SINGH PANTA

For Appellant(s)

Mr. M.K. Sreegesh, Adv. for

Mr. K.R. Sasiprabhu, Adv.

Mr.G. Prakash, Adv. (not present)

For Respondent(s) Ex parte

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

The appeals are dismissed. No costs.

(J.S. Rawat)  
AR-cum-PS

(Kanwal Singh)  
Court Master

[Signed order is placed on the file.]  
IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

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With

CIVIL APPEAL NO. 3566 OF 2001

O R D E R

In spite of due service of notice, the respondent-assesseees have not put in their appearance.

By the impugned order, the High Court had directed the Deputy Commissioner to consider and dispose of Revision Petition filed by the assessee on merits. While granting leave, no stay was granted by this Court.

Counsel appearing for the appellant is unable to state as to whether the Revisional Authority, i.e., the Deputy Commissioner, has passed any orders in pursuance to the direction issued by this Court.

The tax effect being very nominal in this set of appeals, we are not inclined to interfere with the impugned order and dismiss the appeals, leaving the question of law open.

...J.

.....  
(ASHOK BHAN)

New Delhi;  
....J.  
April 27, 2006.

.....  
(LOKESHWAR SINGH PANTA)