

@"

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5650 of 2009

STATE OF PUNJAB & ANR.

Appellant(s)

VERSUS

NAND KISHORE & CO.

Respondent(s)

WITH

CIVIL APPEAL NOS.5651-5652 of 2009
SLP(C) No. 14048-14057 of 2009
SLP(C) No. 20631 of 2009
SLP(C) No. 35927-35929 of 2009

O R D E R

Heard the learned counsel appearing for the parties at some length.

Upon hearing the learned counsel and upon carefully examining the impugned Judgment of the High Court, we see no reason to interfere with t

impugned Judgment as in our opinion, the High Court has rightly held that the Notification N

S.O.53/P.A.8/2005/S.8/2007 dated 05.09.2007 adding Entry No. 152 to Schedule 'B' to the Punjab Value Added Tax Act, 2005 was improper and, therefore, quashed and set aside the same.

The Civil Appeals and Special Leave Petitions are, accordingly, dismissed with no order as

costs.

.....J.
[ANIL R. DAVE]

.....J.
[VIKRAMAJIT SEN]

Signature Not Verified

Digitally signed by

Jayant Kumar Arora
Date: 2014.08.14
16:19:14 IST

.....J.

[PINAKI CHANDRA GHOSE]

Reason:

New Delhi;
August 07, 2014.

ITEM NO.106

COURT NO.4

SECTION IIIA

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). 5650/2009

STATE OF PUNJAB & ANR.

Appellant(s)

VERSUS

NAND KISHORE & CO.

Respondent(s)

(with appln. (s) for permission to file rejoinder affidavit)

WITH

C.A. No. 5651-5652/2009

(With Interim Relief and Office Report)

SLP(C) No. 14048-14057/2009

(With Interim Relief and Office Report)

SLP(C) No. 20631/2009

(With Interim Relief)

SLP(C) No. 35927-35929/2009

(With Interim Relief)

Date : 07/08/2014 These appeals was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE ANIL R. DAVE
HON'BLE MR. JUSTICE VIKRAMAJIT SEN
HON'BLE MR. JUSTICE PINAKI CHANDRA GHOSE

For Appellant(s) Mr. Jagjit Singh Chhabra, Adv.
Mr. Samir Bhalotra, Adv.
Mr. Gursimranjeet Singh, Adv.

For Respondent(s) Mr. Pawan Shree Aggarwal, Adv.
Mr. Sandeep Goyal, Adv.
(in SLP (C) 14048-57 of 2009)

Ms. Sushma Sharma, Adv. (N.P.)

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

The Civil Appeals and Special Leave Petitions are
dismissed in terms of the signed order.

(Jayant Kumar Arora)
Sr. P.A.

(Sneh Bala Mehra)
Assistant Registrar

(Signed order is placed on the file)