

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).9228/2005

(From the judgement and order dated 05/11/2004 in WP No.11251/2004
of the HIGH COURT OF DELHI AT NEW DELHI)

M/S. SHANTI FRAGRANCES

Petitioner(s)

VERSUS

UNION OF INDIA & ORS.

Respondent(s)

(With prayer for interim relief and office report)
(FOR FINAL DISPOSAL)

WITH

SLP(C) NOs. 13178 of 2006
(With appln.(s) for c/delay in filing rejoinder and with prayer
for interim relief and office report)(FOR FINAL DISPOSAL)

SLP(C) NO. 13987, 13988 & 14978 of 2006, 23580/2007
(With prayer for interim relief and office report)
(FOR FINAL DISPOSAL)

S.L.P.(C) Nos.20714-20717 of 2007
(With appln.(s) for c/delay in filing SLP and office report)

SLP(C) NO. 360 of 2007
(With appln. for stay and with prayer for interim relief and
office report)(FOR FINAL DISPOSAL)

(FOR DIRECTIONS)

Date: 18/11/2008 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Mr. Soli Sorabjee, Sr.Adv.
Mr. Dhruv Agarwal, Sr.Adv.
Mr. Praveen Kumar, Adv.
Mr. Nalin Talwar, Adv.

Ms. Neeru Vaid,Adv.

Mr. Pradeep Misra, Adv.

SLP(C) 9228/05 etc...contd..

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in SLP 360/07: Mr. M.L. Lahoty, Sr.Adv.
Mr. Paban K.Sharma, Adv.
Mr. Himanshu Shekhar, Adv.

Mr. Ajay Choudhary, Adv.

For Respondent(s) Mr. Parag P. Tripathi, ASG.
Mrs. Asha G. Nair, Adv.
Ms. Arti Gupta, Adv.
Ms. Kiran Bhardwaj, Adv.
Ms. Sadhana Sandhu, Adv.

Ms. Rashmi Malhotra, Adv.
Mr. D.S. Mahra, Adv.
Mrs Anil Katiyar, Adv.
Mr. V.K. Verma, Adv.

Mr. V.J. Francis, Adv.

UPON hearing counsel the Court made the following
ORDER

By our Order dated April 22, 2008, passed in S.L.P.(C) Nos.20714-20717/2007, the Tribunal was directed to decide whether Gutka is a chewing tobacco or not.

The above question has now been answered by the Tribunal in Appeal No.280-283/ATVAT/05-06 against the assessee by its order dated 27th August, 2008. However, consequential order in Appeal No.280-283/ATVAT/05-06 remains to be passed by the Tribunal.

In this case, ultimately, the appellant-assessee is required to challenge the orders dated 27th August, 2008 passed by the Tribunal in Appeal No.280-283/ATVAT/05-06 by amending the S.L.P.(C) Nos.20714-20717/2007. They also have to challenge the consequential order which is yet to be passed by the Tribunal.

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SLP(C) 9228/05 etc...contd..

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In the circumstances, we request the Tribunal to pass such orders as it deems fit consequent upon its decision dated 27th August, 2008 as expeditiously as possible and within four weeks from today. It is, however, made clear that the consequential order to be passed by the Tribunal shall not be implemented by the Department till 14th January, 2009. It is also made clear that, in the meantime, the petitioner herein will not only move the amendment application in the S.L.P. challenging the order passed by the Tribunal dated 27th August, 2008 but also the consequential order in Appeal No.280-283/ATVAT/05-06. They are given liberty to move an I.A. for interim orders on or before 14th January, 2009. They are also given liberty to mention the said I.A. before this Court if the matters do not reach for final hearing by that date.

In the meantime, the petitioner herein is directed to keep the bank guarantees alive.

Liberty is also given to the petitioners to file additional documents along

with the proposed amendment.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER