

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. 1988 OF 2007

DEPUTY COMMERCIAL TAX OFFICER, TIRUPUR

Appellant (s)

VERSUS

M/S. CAMEO EXPORTS & ANR.

Respondent(s)

WITH

Civil Appeal NO. 1987 of 2007

Civil Appeal NO. 1990 of 2007

Civil Appeal NO. 1989 of 2007

Civil Appeal NO. 1992 of 2007

Date: 25/11/2010 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN
HON'BLE MR. JUSTICE H.L. DATTU

For Appellant(s)
IN CAS.1988,1987,
1990,1989/07
Mr. Rajiv Dutta, Sr. Adv.
Mr. R. Nedumaran, Adv.
Mr. Kumar Dushyant Singh, Adv.
Mr. Vimal Dubey, Adv.
Mr. C.K.R. Lenin Sekar, Adv.

In CA 1992/07
Dr. M.V.K. Moorthy, Adv.
Mr. A.C. Mohan, Adv.
Ms. T. Anamika, Adv.

For Respondent(s)
In CA 1990/2007
Mr. S.K. Bagaria, Sr. Adv.
Mr. K.K. Mani, Adv.
Mr. Nitya Bagaria, Adv.
Mr. Abhishek Krishna, Adv.
Mr. Mayur R Shah, Adv.

In CA 1992/07
Mr. C.K. Sucharita, Adv.
Ms. Nirada Das, Adv.

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

CA Nos. 1988, 1987,1989, 1990/2007

The appeals are dismissed, keeping open the question of law sought to be raised in the present appeals. No costs.

C.A. No. 1992/2007

The appeal is dismissed with no order as to costs.

[Charanjeet Kaur]
Court Master

[Kusum Gulati]
Court Master

[Two signed orders are placed on the file]
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1988 OF 2007

Deputy Commercial Tax Officer, Tirupur .. Appellant(s)

Versus

M/s Cameo Exports & Anr. .. Respondent(s)

WITH

CIVIL APPEAL NO. 1987 of 2007
Deputy Commercial Tax Officer-II, Sivakas vs. M/s Kanna
Papers & Anr.

CIVIL APPEAL NO. 1989 OF 2007
Deputy Commercial Tax Officer-I vs. M/s Vidhya Enterprises
& Anr.

CIVIL APPEAL NO. 1990 OF 2007
Deputy Commercial Tax Officer & Anr. vs. Gobichetipalayam
Agricultural Producers' Co-operative Marketing Society Ltd.

O R D E R

We find that before the High Court it was conceded that the revenue had not filed any appeal against the orders passed by the Taxation Special Tribunal, inter alia holding that the dealers, in whose cases either returns had been filed or proceedings for assessment had been initiated prior to the amendment by the Tamil Nadu General Sales Tax Amendment Act (Act No. 14/1999), were not liable to make pre-deposits as a condition precedent for entertainment of their appeals. In that view of the matter, the revenue is not expected to take a different stand in respect of some of the dealers. On that short ground, we are not inclined

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to entertain these appeals. Accordingly, the same are dismissed, keeping open the question of law sought to be raised in the present appeals. No costs.

.....J.
[D.K. JAIN]

.....J.
[H.L. DATTU]

NEW DELHI,
NOVEMBER 25,2010.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1992 OF 2007

M/s Premier Enterprises

... Appellant(s)

Versus

The Appellate Deputy Commissioner
of Commercial Taxes, Hyderabad & Anr.

...Respondent(s)

O R D E R

Having perused the application filed by the appellant before the Appellate Authority, seeking condonation of delay, we are not satisfied that a sufficient cause had been made out for condoning the delay. In that view of the matter, we feel that the question of law sought to be raised in the present appeal would only be of an academic interest. For that reason alone, we decline to entertain the appeal. The same is dismissed accordingly with no order as to costs.

.....J.
[D.K. JAIN]

.....J.
[H.L. DATTU]

NEW DELHI,
NOVEMBER 25,2010.