

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION**

CIVIL APPEAL NO. 3683 OF 2007

M/S. USHAKIRON MOVIES

Appellant(s)

VERSUS

THE STATE OF ANDHRA PRADESH

Respondent(s)

WITH

CIVIL APPEAL NO. 3684 OF 2007

O R D E R

1. It is represented by the learned counsel appearing for the appellant that two applications are moved in these appeals. One relates to change of the name of the State Government after bifurcation and the other to record the settlement with the State Government under the Telangana State One Time Settlement Scheme, 2022 dated 09.05.2022 hereinafter referred to as the Scheme. The statement of the learned counsel(s) for the appellant that all the issues are finally settled

is taken on record.

2. We note that the dispute relating to assessment years 1995-1996 and 1996-1997 under the AP General Sales Tax Act, 1957 which became subject matter of the present litigation in C.A No. 3683 of 2007 came to be settled under the Scheme.

3. In so far as the C.A. No. 3684 of 2007 is concerned, it relates to the same issue, for the assessment years 1997-1998 and 2003-2004. Even for these assessment years, the Scheme has been applied and the matter has been settled.

4. The learned counsel for the State also agrees that these matters have been settled.

5. In view of the above, we allow these applications (I.A. Nos. 176468 and 176453 of 2022 in C.A. No. 3683 of 2007 and I.A. Nos. 176476 and 176461 of 2022 in C.A. No. 3684 of 2007) and dispose of the appeals as per the terms of the Settlement.

6. Pending application(s), if any, stand(s) disposed of.

.....J
(PAMIDIGHANTAM SRI NARASIMHA)

.....J
(MANOJ MISRA)

New Delhi
August 09, 2023

ITEM NO.101

COURT NO.16

SECTION XII-A

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). 3683/2007

M/S. USHAKIRON MOVIES

Appellant(s)

VERSUS

THE STATE OF ANDHRA PRADESH

Respondent(s)

WITH

C.A. No. 3684/2007 (XII-A)

C.A. No. 5385-5389/2017 (XI-A)

C.A. No. 13933/2015 (III)

C.A. No. 5456-5459/2016 (IV-A)

C.A. No. 8417/2018 (III-A)

C.A. No. 5668/2017 (III-A)

C.A. No. 5641/2017 (III-A)

Diary No(s). 15087/2017 (IV-C)

(I.A 98107/21 in SLP d 15087/17 and 39847/2020 in SLP 36297-298/17 before Ho'ble Chamber judge AND IA No. 98107/2021 - AMENDMENT IN CAUSE TITLE)

C.A. No. 10598-10599/2017 (XIV-A)

C.A. No. 19579/2017 (XIV-A)

(IA No. 178062/2019 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

SLP(C) No. 36297-36298/2017 (IV-C)

(IA No. 39847/2020 - AMENDMENT IN CAUSE TITLE)

SLP(C) No. 22355/2018 (IV-C)

SLP(C) No. 22329/2018 (IV-C)

SLP(C) No. 21700/2018 (IV-C)

SLP(C) No. 706/2019 (IV-C)

(IA No. 4060/2019 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 18617/2019 (IV-C)
(IA No. 116003/2019 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 19959/2019 (IV-C)
(IA No. 125339/2019 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 24887/2019 (IV-C)
(IA No. 149643/2019 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 15480/2020 (IV-C)
(IA No. 75006/2020 - CONDONATION OF DELAY IN FILING, IA No. 75011/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT AND IA No. 75013/2020 - EXEMPTION FROM FILING O.T.)

SLP(C) No. 14114/2022 (IV-C)
(IA No.113334/2022-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.113335/2022-EXEMPTION FROM FILING O.T.)

SLP(C) No. 14149/2022 (IV-C)
(IA No.113733/2022-EXEMPTION FROM FILING O.T.)

C.A. No. 5380-5384/2017 (XI-A)

C.A. No. 8368/2018 (III)

SLP(C) No. 4184-4185/2017 (XI)

C.A. No. 8347/2018 (III)

C.A. No. 8416/2018 (III-A)

C.A. No. 8348/2018 (III)

C.A. No. 11185-11186/2017 (XIV-A)

C.A. No. 15307/2017 (XIV-A)
(IA No. 185313/2019 - PERMISSION TO FILE ADDITIONAL DOCUMENTS/FACTS/ANNEXURES)

Diary No(s). 23415/2023 (XI)
(IA No.120084/2023-CONDONATION OF DELAY IN FILING and IA No.120085/2023-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT and IA No.120086/2023-EXEMPTION FROM FILING O.T.)

Date : 09-08-2023 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE MANOJ MISRA

For Appellant(s)

Mr. Balbir Singh, A.S.G.
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Mr. Aditya Krishna, Adv.

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Mr. Rajesh Inamdar, Adv.
Mr. Manendra Pal Gupta, Adv.

Mr. Saurabh Mishra, A.A.G.

Mr. Pallav Shishodia, Sr. Adv.
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Mr. Mrinal Gopal Elker, AOR

Mr. R. K. Raizada, Sr. Adv.
Mr. Bhakti Vardhan Singh, AOR
Mr. Ankit Khatri, Adv.

Mr. Kishore Kunal, AOR
Ms. Hemlata Rawat , AOR

Mr. Santosh Kumar, AOR
Mr. Puneet Agarwal, Adv.
Ms. Purvi Sinha, Adv.
Ms. Mansi Khurana, Adv.
Mr. Chetan Kumar Shukla, Adv.

Mr. B. Pattnaik, Adv.
Mr. Hasan Murtaza, AOR

For Respondent(s)

Mr. Harish Bindumadhavan, Adv.
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Mr. T. V. S. Raghavendra Sreyas, AOR
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Mr. Siddharth Vasudev, Adv.

Mr. Vikas Singh Jangra, AOR
Mr. Jasmeet Singh, AOR

Mr. R. K. Raizada, Sr. Adv.
Mr. Bhakti Vardhan Singh, AOR

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Mr. Saurabh Singh, Adv.

M/S. Venkat Palwai Law Associates, AOR
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Mrs. Vanita Bhargava, Adv.
Mr. Abhishek A Rastogi, Adv.
Mr. Pratyushprava Saha, Adv.
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Ms. Divya Jhalani, Adv.

Mr. Joseph Prabhakar, Ad.
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Ms. Maitreyee Jagat Joshi, Adv.
Mr. Astik Gupta, Adv.
Ms. Abha Sharma, Adv.
Mr. Rohan Mazumdar, Adv.

Ms. Anubha Agrawal, AOR

Mr. Arjun Garg, AOR

Mr. Tarun Gulati, Sr. Adv.
Mr. Jay Savla, Sr. Adv.
Mr. Deepak Thackur, Adv.
Mr. Jasdeep Singh Dhillon, Adv.
Mr. Prabhat Kumar Chaurasia, Adv.
Mr. Rahul Gupta, AOR

Mr. V Lakshmikumaran, Adv.
Ms. Apeksha Mehta, Adv.
Ms. Neha Choudhary, Adv.
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Mr. Aditya Krishna, Adv.

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Ms. Purvi Sinha, Adv.
Ms. Mansi Khurana, Adv.
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 Mr. Rahul Sateija, Adv.
 Mr. Pranav Bansal, Adv.
 Ms. B. Vijayalakshmi Menon, AOR

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

C.A. Nos. 3683 and 3684 of 2007

1. The appeals are disposed of in terms of the signed order.
2. Pending application(s), if any, stand(s) disposed of.

C.A. Nos. 5385-5389/2017, 13933/2015, 5456-5459/2016, 8417/2018, 5668/2017, 5641/2017, Diary No(s). 15087/2017, C.A. No. 10598-10599/2017, 19579/2017 SLP(C) Nos. 36297-36298/2017, 22355/2018, 22329/2018, 21700/2018, 706/2019, 18617/2019, 19959/2019, SLP(C) No. 24887/2019, Diary No(s). 15480/2020, SLP(C) Nos. 14114/2022, 14149/2022, C.A. Nos. 5380-5384/2017, 8368/2018, SLP(C) No. 4184-4185/2017, C.A. Nos. 8347/2018, 8416/2018, 8348/2018, 11185-11186/2017, 15307/2017, Diary No(s). 23415/2023

1. These 29 matters involve two or three distinct issues in some cases the issues overlap and in some these are distinct.
2. We direct these matters to be listed for final hearing on 23.08.2023 with the consent of all the parties. We further direct all the parties to file the Written Submission, Common

Compilation of documents, statutory material and precedents in the following manner.

3. We nominate a team of Nodal Counsels comprising AOR/Advocate Mr. Shyam Gopal (shyamgopal@bschambers.com and shyamgopal.adv@gmail.com) and Mr. Saurabh Mishra (saurabh.lawyer@gmail.com) on behalf of the State and Union of India and Mr. Kapil Wadhwa (kapil@wadhwachambers.com), Mr. Jasdeep Dhillon (mpslegaloffices@gmail.com) and Mr. Deepak Thackur (deepak.thackur@gmail.com, on behalf of the Assesseees. The *Nodal Counsels* will coordinate with the lawyers appearing in the matter and compile soft copies in the following format:

- 1.(i). Volume I: written submissions on behalf of the petitioners/appellants;
- (ii) Volume II: written submissions on behalf of the respondents;
- (iii) Volume III: common compilation of documents;
- (iv) Volume IV: statutory material;
- (v) Volume V: common compilation of case-law.

Each of these shall be filed in the following prescription and format.

2. Volume 1 - Written Submissions of Petitioners/Appellants.

This Volume shall contain the written submissions on behalf of the Petitioners/Appellants

This Volume shall be compiled and filed as per the following:

- i. Format: In *PDF* format only;
- ii. Font: Times New Roman, Size-12;

- iii. Margins: 2.54 cm on all sides ['Normal' Setting on MS Word];
- iv. Line spacing: 1.15;
- v. Pagination: The running pages and PDF pages must be the same;
- vi. The written submissions must be bookmarked;
- vii. The index must be hyperlinked;
- viii. Name of Counsel: The written submissions must highlight the name of the counsel and of the Senior Advocate filing it;
- ix. Additional written submissions will be subject to the permission of the Court. If the Court permits, the additional written submissions shall be given continuous page numbers and filed in this volume. The documents shall also be indexed and bookmarked accordingly.

3. Volume II - Written Submissions of the Respondents:

This volume shall contain the written submissions on behalf of the Respondents.

This volume shall be compiled and filed as per the following:

- i. Format: In *PDF* format only;
- ii. Font: Times New Roman, Size - 12;
- iii. Margins: 2.54 cm on all sides ['Normal' setting on MS Word];
- iv. Line spacing: 1.15;
- v. Pagination: The running pages and PDF pages must be the same;
- vi. The written submissions must be bookmarked;
- vii. The index must be hyperlinked;
- viii. Name of Counsel: The written submissions must highlight the name of the counsel and of the Senior

Advocate filing it;

ix. Additional written submissions will be subject to the permission of the Court. If the Court permits, the additional written submissions shall be given continuous page numbers and filed in this volume. The documents shall also be indexed and bookmarked accordingly.

4. Volume III - Documents: This volume shall contain common compilation of documents to be relied on by the petitioners/appellants as well as the respondents. This includes necessary pleadings, affidavits, orders etc., being part of the record, but selected and compiled for easy reference and to save time.

This Volume shall be compiled and filed by the *Nodal Counsels* as per the following:

i. If there is a need for physical copies and it becomes necessary to have more than one volume, the subsequent volumes will be numbered as volume III/A, volume III/B, etc. However, the page numbering will be continuous for all these volumes.

ii. **Pagination:** The running pages and PDF pages must be the same.

iii. The documents must be bookmarked.

iv. The index must be hyperlinked.

v. Additional documents will be subject to the permission of the Court. If the Court permits, the additional documents shall be given continuous page numbers and filed in this volume. The documents shall also be indexed and bookmarked accordingly.

5. Volume IV - Statutory Material: This volume shall contain Statutes, rules, regulations, legislative

assembly debates, Commission Reports, research articles etc.

The *Nodal Counsels* shall compile and file this volume as per the following:

- i. Pagination: The running pages and PDF pages must be the same.
- ii. The documents must be bookmarked.
- iii. The index must be hyperlinked.
- iv. Additional documents will be subject to the permission of the Court. If the Court permits, the additional documents shall be given continuous page numbers and filed in this volume. The documents shall also be indexed and bookmarked accordingly.

6. Volume V - Case-Law: This volume shall contain common compilation of precedents to be relied on by the petitioner/appellant as well as respondent.

The *Nodal Counsels* shall compile and file this volume as per the following:

- i. The Judgments may be arranged topic-wise or chronologically as decided by the *Nodal Counsels*.
- ii. Counsels relying on foreign cases shall provide PDF copies of the decisions relied on by them to the *Nodal Counsels*.
- iii. Pagination: The running pages and PDF pages must be the same.
- iv. The cases must be bookmarked.
- v. The index must be hyperlinked.
- vi. Additional documents will be subject to the permission of the Court. If the Court permits, the additional documents shall be given continuous page numbers and filed in this volume. The documents shall

also be indexed and bookmarked accordingly.

7. Tentative Time and Timelines

i. The arguing counsels and Sr. advocates, through their AOR's, must inform the *Nodal Counsels* about the **tentative time** for their submissions.

ii. The *Nodal Counsel* shall prepare and present to the Court a statement of proposed timeline of arguing counsels/ Sr. advocates.

iii. The Court will finalize and prescribe the timelines for oral arguments. This prescription shall be adhered to and compiled with by all the counsels.

4. The above team of counsel shall sit together and draw out the different categories from which the matters are arising.

5. List each category separately by indicating the subject matter which is involved in the category and the learned counsel representing the State will also go through the matters and give Mr. Shyam Gopal, the nature of the issues arising in each of the batch which they are handling.

6. The Registry is directed to provide soft copies of these matters to the learned counsel for both the sides.

(DEEPAK SINGH)
COURT MASTER (SH)

(ANJU KAPOOR)
COURT MASTER (NSH)

[Signed order is placed on the file]