

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (Civil) No(s).18637/2012

(From the judgement and order dated 04/05/2012 in WPC No.9805/2009 of The HIGH COURT OF DELHI AT N. DELHI)

M/S.CANON INDIA PVT. LTD.

Petitioner(s)

VERSUS

VALUE ADDED TAX OFFICER & ANR.

Respondent(s)

(With prayer for interim relief and office report)
(For final disposal)

Date: 25/02/2014 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ANIL R. DAVE
HON'BLE MR. JUSTICE SHIVA KIRTI SINGH

For Petitioner(s)

Mr. V. Lakshmi Kumaran,Adv.
Mr. Alok Yadav,Adv.
Mr. Amar Pratap Singh,Adv.
Mr. Rajat Dosi,Adv.
Mr. M.P. Devanath,Adv.(Not present)

For Respondent(s)

Mr. Parag P. Tripathi,Sr.Adv.
Ms. Monisha Handa,Adv.
Ms. Asha G. Nair,Adv.
Mr. Mukesh Verma,Adv.
Mr. D.S. Mahra,Adv.(Not present)

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

Leave granted.

The appeal is dismissed in terms of the signed order.

| (Sarita Purohit)
| Court Master

| | (Sneh Bala Mehra)
| | Assistant Registrar

(Signed order is placed on the file)
IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2908 OF 2014
(Arising out of SLP(C)No.18637/2012)

M/S. CANON INDIA PVT. LTD.

...APPELLANT(s)

VS.

O R D E R

Leave granted.

Upon hearing the learned counsel and upon perusal of the impugned judgment delivered by the High Court, we find that by virtue of impugned judgment, the High Court has remanded the matter to the Commissioner, Department of Trade and Taxes and in pursuance to the said remand order, the Commissioner has already decided the matter and the matter is pending before the Tribunal at present.

In view of the above fact, we do not see any reason to entertain this appeal. The appeal is dismissed with an observation that it would be open to the parties to make their submissions on law as well as on facts before the Tribunal so that the matter can be decided afresh in accordance with law.

..2/-

.2.

Needless to say that it would be open to the learned counsel for the appellant to submit that some of the observations made by the High Court are contrary to the decision of this Court and at the same time it would also be open to the learned counsel for the respondent to submit that the observations made by the High Court are correct. The Tribunal shall decide the case after hearing the concerned advocates in accordance with law.

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

.....J.
[SHIVA KIRTI SINGH]

New Delhi;
25th February, 2014.