

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 3326 OF 2007

COMMISSIONER OF SALES TAX, U.P.

APPELLANT

VERSUS

S/S.GARG ASSOCIATES PVT. LTD.

RESPONDENT

WITH CIVIL APPEAL NO.3359 OF 2007

O R D E R

1. We have heard Shri Vijay Shukla, learned counsel for the appellant-revenue in these appeals.

2. Taking into consideration, the smallness of the tax effect involved in these appeals, we decline to entertain the Civil Appeals. Accordingly, the Civil Appeals are rejected. However, the question of law raised is kept open to be agitated in an appropriate case.

Ordered accordingly.

.....J.
(H.L. DATTU)

.....J.
(S.A. BOBDE)

NEW DELHI;
MARCH 06, 2014
ITEM NO.121

COURT NO.3

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). 3326 OF 2007

COMMNR. OF SALES TAX, U.P.

Appellant (s)

VERSUS

S/S GARG ASSOCIATES PVT. LTD.

Respondent(s)

(With office report)

WITH Civil Appeal NO. 3359 of 2007
(With prayer for interim relief and office report)

Date: 06/03/2014 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU
HON'BLE MR. JUSTICE S.A. BOBDE

