

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 6579 OF 2010

ASSISTANT COMMISSIONER  
COMMERCIAL TAXES DEPARTMENT  
JAIPUR

Appellant(s)

VERSUS

M/S P.N.DHOOT INVESTMENTS PVT. LTD.

Respondent(s)

O R D E R

1. After hearing Dr. Manish Singhvi, learned senior counsel appearing for the appellant and Ms. Apoorva, learned counsel appearing for the respondent and having considered the matter in detail, we are of the opinion that the High Court has not committed any error in law or fact.

2. The civil appeal is, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

.....J.  
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.  
[VIJAY BISHNOI]

NEW DELHI;  
JANUARY 28, 2026.

ITEM NO.103

COURT NO.6

SECTION XV

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). 6579/2010

ASSISTANT COMMISSIONER  
COMMERCIAL TAXES DEPARTMENT  
JAIPUR

Appellant(s)

VERSUS

M/S P.N.DHOOT INVESTMENTS PVT. LTD.

Respondent(s)

Date : 28-01-2026 This appeal was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA  
HON'BLE MR. JUSTICE VIJAY BISHNOI

For Appellant(s) : Dr. Manish Singhvi, Sr. Adv.  
Mr. Apurv Singhvi, Adv.  
Ms. Shalini Halder, Adv.  
Mr. Irshad Ahmad, AOR

For Respondent(s) : Ms. Apoorva, Adv.  
Mr. Shivaji M. Jadhav, AOR

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

1. The civil appeal is dismissed in terms of the signed order.
2. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)  
ASTT. REGISTRAR-cum-PS

(NIDHI WASON)  
ASSISTANT REGISTRAR

(Signed order is placed on the file)