

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.5323 OF 2011

M/S LUCKNOW-SITAPUR EXPRESSWAYS LTD.
THROUGH ITS AUTHORISED REPRESENTATIVE
MR. SANJAY KUMAR

Appellant(s)

VERSUS

STATE OF U.P. DEPARTMENT OF COMMERCIAL
TAX THROUGH SECRETARY & ANR.

Respondent(s)

WITH

CIVIL APPEAL NO. 5325 OF 2011

CIVIL APPEAL NO.5327 OF 2011

CIVIL APPEAL NO.5328 OF 2011

O R D E R

1. Since the issues involved in all the four captioned appeals are the same in all the appeals is also the same, they were taken up for hearing analogously and are being disposed of by this common order.
2. The only difference in the four appeals is the different assessment years.
3. None present on behalf of the appellant(s) when the matters were taken up for final hearing. The appellant(s) herein preferred Writ Tax No. 922 of 2010 in the High Court of Allahabad challenging the order dated 29.05.2010 passed by the Competent Authority under Section 34(8) of the U.P. Value Added Tax Act,2008 (for short "the Act") for the Assessment year 2006-2007.

4. The High Court declined to interfere with the order passed by the competent authority under Section 34(8) of the Act holding as under:-

"4. We have heard counsel for the petitioner. It is correct that there is no specific order passed on the amendment application. However, the order dated 8.9.2010 was passed after considering the amendment application. The same disposes of the amendment application as well."

5. However, the High Court granted liberty for the appellant(s) herein to file an appeal against the order dated 29.06.2010 referred in para 4 of the impugned order (referred to above).

6. We also take note of the fact that a review application was also filed against the impugned order passed by the High Court which came to be rejected vide an order dated 08.11.2010.

7. In view of the aforesaid, we see no good reason to interfere with the impugned order passed by the High Court.

8. The appeals are accordingly dismissed.

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

.....J.
[J.B. PARDIWALA]

.....J.
[R. MAHADEVAN]

New Delhi;
13th November, 2024

ITEM NO.104

COURT NO.15

SECTION III-A

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

Civil Appeal No(s). 5323/2011

M/S LUCKNOW-SITAPUR EXPRESSWAYS LTD.
THROUGH ITS AUTHORISED REPRESENTATIVE
MR. SANJAY KUMAR

Appellant(s)

VERSUS

STATE OF U.P. DEPARTMENT OF COMMERCIAL
TAX THROUGH SECRETARY & ANR.

Respondent(s)

WITH

C.A. No. 5325/2011 (III-A)

C.A. No. 5327/2011 (III-A)

C.A. No. 5328/2011 (III-A)

Date : 13-11-2024 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA

HON'BLE MR. JUSTICE R. MAHADEVAN

For Appellant(s) Mr. Prashant Chaudhary, AOR (NP)

For Respondent(s) Mr. Bhakti Vardhan Singh, AOR

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

The appeals are dismissed in terms of the Signed order.

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

(CHANDRESH)
COURT MASTER (SH)

(POOJA SHARMA)
COURT MASTER (NSH)

(Signed order is placed on the file)