

S U P R E M E      C O U R T   O F      I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).20415/2010

(From the judgement and order dated 23/06/2010 in CMWP No. 924/2010 of The HIGH COURT OF JUDICATURE AT ALLAHABAD)

M/S LUCKNOW SITAPUR EXPRESSWAYS LTD.

Petitioner(s)

VERSUS

STATE OF U.P.& ANR

Respondent(s)

(With appln(s) for exemption from filing O.T. and prayer for interim relief)

Date: 22/07/2010 This Petition was called on for mentioning today.

CORAM :

HON'BLE MR. JUSTICE D.K. JAIN

HON'BLE MR. JUSTICE H.L. DATTU

For Petitioner(s)      Mr.    S Ganesh, Sr. Adv.  
   Mr.    J.k. Mittal, Adv.  
   Mr.    Arun Gulati, Adv.  
   Mr.    Prashant Chaudhary, Adv.

For Respondent(s)

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

Taken on Board.

One of the contentions urged by learned senior counsel appearing for the petitioner is that before levying penalty under Section 34(8) of the UP Value Added Tax Act, 2008, no show cause in terms of the said provision was issued by the Department. It is urged that on receipt of notice dated 10th May 2010, whereby the petitioner was directed to file only the details of ..2/-

: 2 :

payment by 22nd May, 2010, the assessee appeared before the adjudicating authority on 28th May, 2010 and asked for some more time to file reply to the said notice. Ignoring the said request, the impugned order, levying penalty was passed on 29th May, 2010.

Issue notice returnable in four weeks.

Dasti service, in addition, is permitted.

In the meanwhile, respondent No. 2 is restrained from taking any coercive steps for the recovery of penalty imposed by virtue of order dated 29th May, 2010.

[ Charanjeet Kaur ]  
Court Master

[ N.B. Dhyani ]  
Court Master