

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).22009/2009

(From the judgment and order dated 24/04/2009 in WP No. 3686/2009 of The HIGH COURT OF M.P. AT JABALPUR)

STATE OF M.P.& ORS.

Petitioner(s)

VERSUS

M/S SAURABH METAL P.LTD.

Respondent(s)

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

WITH

SLP(C) NO. 22082,22433,22456 and 22470 of 2009 - With appln(s) for exemption from filing O.T. and with prayer for interim relief and O/R

Date: 11/09/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. B.S. Banthia, Adv.  
Mr. Vikas Upadhyay, Adv.

For Respondent(s) Dr. A.M. Singhvi, Sr. Adv.  
Mr. K.V. Vishwanathan, Sr. Adv.  
Mr. Vikas Mehta, Adv.

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

It is the case of the State of Madhya Pradesh that it was not heard by BIFR when it formulated the Scheme of Revival under which tax exemption is given to the respondent herein even when there is no Rolling Mill. This position has been controverted.

We make it clear that if so advised the State of Madhya Pradesh may move the BIFR and establish its rights to levy the tax and oppose the exemption in accordance with law. On this BIFR may give reasons while disposing of the Application of the State of Madhya Pradesh after hearing the assessee.

The Special Leave Petitions are disposed of accordingly.

(S. Thapar) (Madhu Saxena)

PS to Registrar Court Master