

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.4524 OF 2005

M/S.MANISH INTERNATIONAL

APPELLANT(S)

VERSUS

LT.GOVERNOR, DELHI & ANR.

RESPONDENT(S)

O R D E R

1. This appeal is directed against the impugned order passed by the High Court of Delhi in W.P.No.5815 of 2003, dated 10.09.2003.

2. The High Court, while passing the aforesaid order, has relied on the decision of the Division Bench of the Delhi High Court in the case of Akay Cones Pvt. Ltd. & Anr. vs. Lt.Governor & Ors., 2003 (129) Sales Tax Cases 172.

3. We are informed by Shri K.Radhakrishnan, learned senior counsel appearing for the respondents that the aforesaid decision on which reliance is placed by the learned Judges of the High Court has attained finality as no appeal is filed against the said order.

4. In view of the above, we are of the opinion that the High Court has not committed any error in passing the impugned order by relying upon the decision in the case of Akay Cones Pvt. Ltd. & Anr. vs. Lt.Governor & Ors., 2003 (129) Sales Tax Cases 172.

5. Accordingly, the appeal stands dismissed. However, we grant liberty to the appellant, if it so desires, to question the correctness or otherwise of the order of assessment passed by the assessing authority within the period of limitation, if not already questioned.

Ordered accordingly.

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

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

NEW DELHI;
JANUARY 16, 2014
ITEM NO.108

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). 4524 OF 2005

M/S. MANISH INTERNATIONAL

Appellant (s)

VERSUS

LT. GOVERNOR, DELHI & ANR.
(With office report)

Respondent(s)

Date: 16/01/2014 This Appeal was called on for hearing today.

CORAM :

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

For Appellant(s) Mr. Rajesh Kumar, Adv. (NP)

For Respondent(s) Mr.K.Radhakrishnan, Sr.Adv.
Mr.P.K.Dey, Adv.
Ms.Neera Gupta, Adv.
Mr.D.S.Mahra, Adv.
For Mrs Anil Katiyar, Adv.

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

The appeal is dismissed, in terms of the signed order.

(G.V.Ramana)
Court Master
(signed order is placed on the file)

(Vinod Kulvi)
Asstt.Registrar