

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).16261/2009

(From the judgement and order dated 24/10/2008 in WP No. 3911/2003 of the HIGH COURT OF JUDICATURE AT ALLAHABAD AT LUCKNOW)

STATE OF U.P.& ANR.

Petitioner(s)

VERSUS

M/S SAF YEAST CO.P.LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP and office report)

Date: 19/02/2010 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE SWATANTER KUMAR

For Petitioner(s) Mr. Krishnan Venugopal, Sr.Adv.
 Mr. Shail Kumar Dwivedi, AAG.
 Ms. Vandana Mishra, Adv.
 Mr. Gunnam Venkateswara Rao,Adv.
 Mr. Manoj Kumar Dwivedi, Adv.
 Mr. Abir Pukhan, Adv.

For Respondent(s) Mr. Ashok Desai, Sr.Adv.
 Mr. M.C. Dhingra,Adv.
 Mr. Vishal Malik, Adv.
 Mr. Sanjay Malik, Adv.
 Mr. Baljeet Rathi, Adv.
 Mr. Gaurav Dhingra, Adv.
 Mr. Vikrant Yadav, Adv.
 Mr. Manish Singh, Adv.

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

The question which arises for determination is -

Whether administrative charges levied under U.P. Sheera
Niyantaran Adhinyam are includible in the assessable
value of the molasses? This question is pending before

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this Court. However, what is pointed out on behalf of
the assessee is that the assessee in this case is the
purchaser, hence, the above question will not arise in
his assessment proceedings, that it will arise in the
sellers' assessment proceedings.

Stand over for two weeks.

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER