

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)...../2007

CC 1178/2007

(From the judgement and order dated 30/06/2006 in STA No. 4/2006 of The HIGH COURT OF BOMBAY)

M/S. MODI THREADS LTD.

Petitioner(s)

VERSUS

COMMNR. OF SALES TAX, MUMBAI

Respondent(s)

With IA 1 (c/delay in filing and refiling SLP)

Date: 12/02/2007 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE ASHOK BHAN

HON'BLE MR. JUSTICE V.S. SIRPURKAR

For Petitioner(s)

Mr. Jagdish Kumar Chawla,Adv.

Mr. Anuj Bansal, Adv.

For Respondent(s)

UPON hearing counsel the Court made the following

O R D E R

Counsel for the petitioner contends that there is a conflict of opinion, on

the interpretation as to whether cotton thread is a declared goods or not under the Central Sales Tax Act, between the High Court of Bombay in the impugned

judgment on the one hand; and the High Court of Rajasthan in Commercial Taxes

Officer, Pali v. Sakariya Textiles (STC (61) 247), High Court of Madras in State of

Tamil Nadu v. R.V. Krishniah Chetty & Sons (STC (92) 262) & Popular Thread

Factory v. Commercial Tax Officer (STC (124) 569) and High Court of Orissa in

53] on Srinivasa Distributing Agencies v. The State of Orissa [STC (48) 4 the

other.

Issue notice.

(J.S. Rawat)

AR-cum-PS

(Kanwal Singh)

Court Master