

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 5230 OF 2006

COMMISSIONER, TRADE TAX, U.P. . .APPELLANT

VERSUS

LUCENT TECHNOLOGIES PRIVATE LIMITED . .RESPONDENT

WITH

CIVIL APPEAL NOS.5104-5106 OF 2007

COMMISSIONER, TRADE TAX, U.P. . .APPELLANT

VERSUS

R.K. ASSOCIATES . .RESPONDENT

O R D E R

1. These appeals are directed against the judgment and order passed by the High Court of judicature at Allahabad in Trade Tax Revision No.61 of 2006, dated 28.02.2006 and in Civil Miscellaneous Recall Application No.73819 of 2006 in Trade Tax Revision No.61 of 2006, dated 24.04.2006 and judgment and order passed by the High Court of judicature at Allahabad in Trade Tax Revision Nos.1020, 1026 and 1027 of 2000, dated 25.01.2007 respectively.

2. Though the respondents are served, they are unrepresented before us.

: 2 :

3. The issues raised in these appeals is squarely covered by the decision of this Court in the case of Commissioner of Sales Tax, Uttar Pradesh vs. Hind Lamps Limited, reported in (2008) 17 SCC 222.

4. Following the aforesaid observations made in the aforesaid decision, these appeals are also allowed and the judgment(s) and order(s) passed by the High Court are set aside. No order as to

costs.

Ordered accordingly.

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

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

NEW DELHI;  
MARCH 04, 2014.  
ITEM NO.106

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). 5230 OF 2006

COMMISSIONER, TRADE TAX, U.P.

Appellant (s)

VERSUS

LUCENT TECHNOLOGIES P.LTD.

Respondent(s)

(With appln(s) for exemption from filing O.T. and office report)

WITH Civil Appeal NO. 5104-5106 of 2007  
(With office report)

Date: 04/03/2014 These Appeals were called on for hearing today.

CORAM :

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

For Appellant(s) Mr.Sanjay Visen, Adv.  
Mr.Rajeev Dubey, Adv.  
For Mr.Ravi P.Mehrotra, Adv.

Mr. Kamlendra Mishra,Adv.(NP)

Mr. Gunnam Venkateswara Rao, Adv.(NP)

For Respondent(s)

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

The appeals are allowed with no order as to costs, in terms of the signed order.

(G.V.Ramana)

(Vinod Kulvi)

Court Master  
(Signed order is placed on the file)

Asstt.Registrar