

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 8674 OF 2011
(Arising out of SLP(C)NO. 26180 OF 2011)

M/S BIRLA TYRES

Appellant(s)

VERSUS

STATE OF ORISSA & ORS.

Respondent(s)

O R D E R

1. Leave granted. Heard learned counsel for the parties to the lis.

2. This appeal is directed against the judgment and order passed by the High Court of Orissa, Cuttack in Writ Petition No.

22195/2011 dated 24.08.2011.

By the impugned order, the High Court, while remanding the matter to the Assessing Officer to redo the assessments in accordance with law and in accordance with certain observations made in the previous order, has directed the appellant to pay certain amount towards tax liability.

3. Learned counsel appearing for the appellant would contend before the Court that since assessment has been set aside by the High Court, the High Court ought not to have directed the appellant to make any deposit towards the tax liability.

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4. Learned counsel appearing for the respondent sought to justify the impugned judgment and order.

5. Since the High Court has set aside the order of assessment passed by the Assessing Officer, in the facts and circumstances of the case, in our opinion, the High Court was not justified in directing the appellant to pay the tax against the assessment order which has been set aside by the High Court.

COURT MASTER

COURT MASTER

(Signed order is placed on the file)