

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL No.8934/2010

COMMISSIONER OF TRADE TAX UP

Appellant(s)

VERSUS

M/S. UNIVERSAL BISCOS OIL PRODUCTS TH.
ITS PARTNER SMT URMILA KANAUDIA

Respondent(s)

WITH

CIVIL APPEAL NO.8935/2010

O R D E R

1. Having heard the learned counsel appearing for the appellant - Revenue and having gone through the materials on record, we find no good ground to interfere with the common impugned order passed by the High Court of Judicature at Allahabad in Trade Tax Revision Nos.429/2002 and 161 of 2002 respectively.
2. The Civil Appeals are, accordingly, dismissed.
3. Pending applications, if any, also stand disposed of.

.....J
(J.B. PARDIWALA)

.....J
(SANDEEP MEHTA)

NEW DELHI
11TH SEPTEMBER, 2025.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G SCivil Appeal No.8934/2010

COMMISSIONER OF TRADE TAX UP

Appellant(s)

VERSUS

M/S. UNIVERSAL BISCOS OIL PRODUCTS TH. ITS
PARTNER SMT URMILA KANAUDIA

Respondent(s)

WITH

C.A. No. 8935/2010 (III-A)

Date : 11-09-2025 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Appellant(s) :

Mr. Bhakti Vardhan Singh, AOR
Mr. Sandeep Singh Somaria, Adv.

For Respondent(s) :

Mr. Nikhil Jain, AOR
Ms. Divya Jain, Adv.UPON hearing the counsel the Court made the following
O R D E R

1. The Civil Appeals are dismissed, in terms of the signed order.
2. Pending applications, if any, also stand disposed of.

(VISHAL ANAND)
ASTT. REGISTRAR-cum-PS(POOJA SHARMA)
COURT MASTER (NSH)

(Signed Order is placed on the file)