

Mr. Rajiv Tyagi, Adv.
Ms. Chanchal Biswal, Adv.

For Respondent(s) Mr. H.P. Raval, ASG
Mr. T.V. Ratnam, Adv.
Mr. Anirudh Sharma, Adv.
Mr. Anand Varma, Adv.
Mr. B. Krishna Prasad, Adv.

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

Although Mr. Joseph Vellapally, learned senior counsel appearing in SLP(C) No. 19791 of 2009 states that in his matter he would conclude his arguments in an hour's time, but learned counsel appearing in other connected matters submit that hearing in their matters take considerable time. In view of the submission, we grant leave in all the cases. Hearing is expedited. Appeals to be heard on SLP paper books.

SLP(C) NO. 19791 OF 2009:

Having heard learned counsel for the appellant and the revenue on the question of interim relief, we direct that no coercive steps shall be taken against the appellant for recovery of the amount determined to be refundable by the appellant in terms of order dated 3rd June, 2003, subject to appellant's furnishing a bank
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guarantee in favour of the Jurisdictional Commissioner for the amount sought to be recovered in terms of the said order within two weeks from today. The appellant shall keep the bank guarantee alive till the disposal of the appeal.

SLP(C) NO. 32854 OF 2009:

It is stated that the appellant has already furnished a bank guarantee for the amount in question in terms of the Orders dated 2nd June, 2003 and 3rd September, 2003 passed by the High Court. In view of the statement it is directed that no coercive steps shall be taken against the appellant provided the appellant keeps the bank guarantee alive till the disposal of the appeal.

Learned counsel appearing for the petitioners in SLP(C) No.

32110 of 2009 and SLP(C) No. 30060 of 2009 submits that interim order is prayed for as the amounts in terms of Order dated 2nd June, 2003(Annexure P-10), and Orders dated 2nd June, 2003 and 3rd September, 2003 (Annexures P-10 and P-15) respectively have already been paid.

SLP(C) NOS. 35485-35488 OF 2009:

Having heard learned counsel for the appellant and the revenue on the question of interim relief, we direct that no coercive steps shall be taken against the appellant for the recovery of the amounts determined to be refundable by the appellants in terms of orders dated 2nd June, 2003, 4th June, 2003 and 3rd September, 2003 subject to the appellant's furnishing bank

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guarantees in favour of the Jurisdictional Commissioner for the amounts sought to be recovered in terms of the said orders within two weeks from today. The appellants shall keep the bank guarantees alive till the disposal of the appeals.

SLP(C) NO. 29282 OF 2009 & SLP (C)No.27707 of 2009:

Having heard learned counsel for the appellants and the revenue, we direct that no coercive steps shall be taken against the appellants for the recovery of the amount determined to be refundable by them in terms of order dated 2nd June, 2003, subject to the appellants furnishing a bank guarantee in favour of the Jurisdictional Commissioner for the amount sought to be recovered in terms of the said order within two weeks from today. The appellants shall keep the bank guarantee alive till the disposal of the appeal.

SLP(C) NO. 29470 OF 2009:

Having heard learned counsel for the appellant and the revenue on the question of interim relief, we direct that no coercive steps shall be taken against the appellant for the recovery of the amount in terms of order dated 3rd June, 2003, subject to appellant's furnishing a bank guarantee for the amount sought to be

recovered in terms of the said order in favour of the Jurisdictional

Commissioner within two weeks from today.

The appellant shall keep

the bank guarantee alive till the disposal of the appeal.

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SLP(C) NO. 34290 OF 2009:

Having heard learned counsel for the appellant and revenue on

the question of interim relief, we direct that no coercive steps

shall be taken against the appellant for the recovery of the amount

in terms of order dated 4th June, 2003, subject to appellant's

furnishing a bank guarantee for the amount sought to be recovered in

terms of the said order in favour of the Jurisdictional Commissioner

within two weeks from today.

The appellant shall keep the bank

guarantee alive till the disposal of the appeal.

(S. Thapar)
P.S. to Registrar

(Pushp Lata Bhardwaj)
Assistant Registrar