

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 188 OF 2014
(Arising out of SLP(C) No.38783 OF 2013)

M/S. INDIAN SUCROSE LTD. Appellant(s)

VERSUS

STATE OF PUNJAB & ANR. Respondent(s)

WITH

CIVIL APPEAL NO. 189 OF 2014
(Arising out of SLP(C) No.38785 OF 2013)

O R D E R

SLP(C) No. 38783/2013

1. Leave granted.

2. The assessee is a registered dealer under the provisions of the Punjab General Sales Tax Act, 1948 ('the Act', for short) and is engaged in manufacture of sugar, molasses, press muds and begassee. An order of assessment had been passed against the assessee for the assessment year 2003-04. Appellant challenged the said order of assessment and demand notice issued thereon by filing an appeal before the First Appellate Court. Along with the first appeal the appellant had also made an application for waiver of pre-deposit.

3. The Appellate Court vide its order dated 14.03.2007, while considering the application filed along with the appeal, had directed the assessee to deposit 25% of the tax demand as pre condition for entertainment of the appeal on merits and later, vide order dated 29.06.2007 has dismissed the appeal in limine on account of default.

4. Aggrieved by the order so passed by the Tribunal, the appellant has approached the High Court. The High Court while disposing of a batch of matters by its common judgment and order, dismissed the appellant's writ petition. Aggrieved by the order so passed by the High Court the appellant is before us in this appeal.

5. Heard the learned senior counsel appearing for the assessee and the learned counsel for the respondents.

6. In our view, no prejudice would be caused, if some time is granted to the appellant to comply with the orders and directions passed by the First Appellate Court for hearing the appeal on merits.

7. In view of the above, we direct the appellant herein to comply with the orders and directions so passed by the First Appellate Court in Appeal No. ST/1374/2006-07 within 15 days' time from today. If the deposit, as directed by the Appellate Court, is made within the aforesaid time, the Appellate Court shall restore the appeal to its file and decide the same on

merits, without any reference to the period of limitation.

8. The appeal is disposed of accordingly.

9. All the contentions of both the parties are left open.
Ordered accordingly.

SLP(C) No.38785 OF 2013:

Leave granted.

In view of the order passed in SLP(C) No.38783 of 2013, this appeal is also disposed of on the same terms and conditions, directions and observations made therein.

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

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

New Delhi;
January 06, 2014

ITEM NO.59 COURT NO.3 SECTION III

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 S

Petition(s) for Special Leave to Appeal (Civil) No(s).38783/2013

(From the judgement and order dated 20/01/2010 in CWP No.9641/ 2008 of the HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

M/S INDIAN SURCOSE LTD. Petitioner(s)

VERSUS

STATE OF PUNJAB & ORS. Respondent(s)

(With appln(s) for exemption from filing c/c of the impugned judgment and office report)

WITH

SLP(C) NO. 38785 of 2013

(With appln(s) for exemption from filing c/c of the impugned judgment and office report)

Date:06/01/2014 These Petitions were called on for hearing today.

CORAM :

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

For Petitioner(s) Mr. R.P. Bhatt, Sr. Adv.
Mr. Satinder S. Gulati, Adv.
Mrs. Kamaldeep Gulati, Adv.

For Respondent(s) Mr. Nikhil Nayyar, AAG, Pb.
Mr. Jagjit Singh Chhabra, Adv.

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

Leave granted.
The appeals are disposed of in terms of the signed order.

(A.S. BISHT)
A.R.-CUM-P.S.

(VINOD KULVI)
ASSTT. REGISTRAR

(Signed order is placed on the file)