

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).2210/2009

(From the judgment and order dated 29/08/2007 in WA No. 325/2001
of The HIGH COURT OF GAUHATI AT AGARTHALA)

STATE OF TRIPURA & ANR.

Petitioner(s)

VERSUS

M/S SWAPAN KUMAR PAUL & ORS.

Respondent(s)

(With appln(s) for c/delay in filing SLP and prayer for interim relief and office
report)

Date: 14/05/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Ritu Raj Biswas, Adv.
Mr. Gopal Singh, Adv.

For Respondent(s) Mr. Rajiv Nanda, Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted restricted to question No. B at page 57, which reads as
under:

"Whether Sub-rule (2) of the Rule 3A of the TST Rules can be
declared ultra vires being contrary to the provisions of the 'TST Act',
though there is express proviso in Section 3(1) for levy of 4% Sales Tax
on any transfer of the right to use any goods for any purpose?"

Tag with SLP(C) No. 3954 of 2008.

(S. Thapar) (Madhu Saxena)
PS to Registrar Court Master