

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).3954/2008

(From the judgement and order dated 29/08/2007 in WA No.149/2001
of the HIGH COURT OF GAUHATI AT AGARTHALA)

STATE OF TRIPURA & ANR.

Petitioner(s)

VERSUS

CHANDAN DEB & ORS.

Respondent(s)

(With prayer for interim relief and office report)

WITH

S.L.P.(C) NOS. 4120 of 2008 & 4738 of 2008

(With prayer for interim relief and office report)

Date: 03/11/2008 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

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

For Respondent(s) Mr. Gaurav Banerjee, Sr. Adv.
Mr. Rajiv Mehta, Adv.
Mr. Ahanthem Henry, Adv.

Mr. T.V. Ratnam, Adv.

For ONGC: Mr. Rajiv Nanda, Adv.
Mr. Raghu Inder Verma, Adv.

UPON hearing counsel the Court made the following
ORDER

Leave granted restricted to question No. (ii) at page 58,
which reads as under:

"Whether Sub-rule (2) of the Rule 3A of the TST Rules can
be declared ultra vires being contrary

...2/-

SLP(C) 3954/08 etc...contd..

-2-

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?"

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER