

C.A.No. 7485 OF 2001  
ITEM No.103

Court No. 7

SECTION IIIA

S U P R E M E C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

CIVIL APPEAL NO. 7485 OF 2001

STATE OF PUNJAB . . . . APPELLANT(S)

VS.

PIONEER AGRO EXTRACTS LTD. & ANR. . . . . RESPONDENT(S)

(With appln. for permission to place addl. documents on record.)

With

SLP(C) No. 22159-22180/2002 (With appln. for c/delay in filing SLP and with prayer for Interim Relief and Office Report)

Civil Appeal No. 5046/2003

Date : 25/03/2004 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.N.VARIAVA  
HON'BLE MR. JUSTICE H.K.SEMA

For Appellant (s) Mr. Rajeev Sharma, Adv.

Mr. L. Nageshwar Rao, ASG  
Mr. Sarup Singh, Adv.  
Mr. Jatinder K. Bhatia, Adv.  
Mr. R.S. Suri, Adv.

For Respondent (s) Mr. Ajit Pudussery, Adv.

Mr. Rakesh K. Sharma, Adv.

RR-Ex-parte

Dr. Vikas Vashishth, Adv.  
Mr. S.S. Dahiya, Adv.  
Mr. Kuldeep Singh, Adv.

Mr. Aniruddha P. Mayee, Adv.

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

In this matter, the question pertains to the cess on sales tax. We find that question of validity of such cess has been referred to a Constitution Bench by a Judgment of this Court reported in Arjun Flour Mills vs. State of Orissa and Ors., 1998 (8) SCC 89. Thereafter by the Judgment reported in 2001(10)SCC 586 the question has been referred to a Bench of seven Hon'ble Judges. We, therefore, tag this matter with Civil Appeal No. 8763 of 1994. In the meantime, service to be completed on unserved respondents. Counter affidavit and/or rejoinder affidavit, if not filed, to be filed by the parties.

Sushma (Ramesh Chand)  
Court Master