

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL No. 4463 OF 2012

M/S PARMARTH IRON PVT. LTD.

... APPELLANT

Versus

THE STATE OF UTTAR PRADESH THR. SECRETARY & ORS.

... RESPONDENTS

WITH

C.A. No. 4457/2012
C.A. No. 4460/2012
C.A. No. 4458/2012
C.A. No. 4466/2012
C.A. No. 4465/2012
C.A. No. 4459/2012
C.A. No. 4461/2012

O R D E R

1. Since the issues raised in all the captioned appeals are the same, those were taken up for hearing analogously and are being disposed of by this common order.
2. The appellants before us had questioned the legality and validity of the levy of tax on entry of goods into the local area for consumption, use or sale therein under the provisions of the U.P. Tax on Entry of Goods into Local Areas Act, 2007 (U.P. Act No. 30 of 2007) before the High Court. The challenge to the constitutional validity failed. In such circumstances, referred to above, they all have come in appeal before this Court.
3. We heard the learned counsel for the parties.
4. We need not now adjudicate these appeals in light of the

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Constitution Bench judgment of this Court in Jindal Stainless Ltd. & Anr. vs. State of Haryana & Ors., (2017) 12 SCC 1.

5. These appeals are disposed of accordingly.

6. As a sequel to disposal of these appeals, the pending application, if any, also stand disposed of.

.....J.
(J.B. PARDIWALA)

.....J.
(SANDEEP MEHTA)

NEW DELHI;
SEPTEMBER 11, 2025.

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL Nos. 5562-5564 OF 2014

UNION OF INDIA THR.GENERAL MANAGER AND ANR. ... APPELLANTS

Versus

ADDITIONAL COMMISSIONER GRADE-I AND ORS. ... RESPONDENTS

O R D E R

1. These appeals by the Union of India, through General Manager, North Central Railway, Allahabad, U.P., are directed against the order dated 03.04.2013, passed by the High Court of Judicature at Allahabad, holding that the Railways is liable to pay entry tax on goods brought into the local area.

2. We need not now adjudicate these appeals in view of the pronouncement of judgment by this Court in Jindal Stainless Ltd. & Anr. vs. State of Haryana & Ors., (2017) 12 SCC 1 as also keeping in view the order passed by this Court in Senior Divisional Mechanical Engineer vs. State of Orissa & Others (C.A. No.4934/2008 and other connected appeals), decided on 07.08.2008.

3. These appeals are, accordingly, dismissed.

4. It is needless to clarify that we have reserved the liberty for the parties to challenge the Assessment Order in accordance with law.

5. As a sequel to dismissal of these appeals, the

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application for intervention/impleamdment also stands disposed of.

.....J.
(J.B. PARDIWALA)

.....J.
(SANDEEP MEHTA)

NEW DELHI;
SEPTEMBER 11, 2025.

ITEM NO.107

COURT NO.6

SECTION III-A

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(s).4463/2012

M/S PARMARTH IRON PVT. LTD.

Appellant(s)

VERSUS

THE STATE OF UTTAR PRADESH THR. SECRETARY & ORS.

Respondent(s)

WITH

C.A. No. 4457/2012 (III-A)

C.A. No. 4460/2012 (III-A)

C.A. No. 4458/2012 (III-A)

C.A. No. 4466/2012 (III-A)

C.A. No. 4465/2012 (III-A)

C.A. No. 4459/2012 (III-A)

C.A. No. 4461/2012 (III-A)

C.A. No. 5562-5564/2014 (III-A)

IA No. 138240/2017 - INTERVENTION/IMPLEADMENT

IA No. 81867/2025 - PERMISSION TO FILE ADDITIONAL
DOCUMENTS/FACTS/ANNEXURES

Date : 11-09-2025 These appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE J.B. PARDIWALA
HON'BLE MR. JUSTICE SANDEEP MEHTA

For Appellant(s) Mr. Ujjwal A. Rana, Adv.
Mr. Himanshu Mehta, Adv.
For M/S. Gagrath and Co., AOR

Mr. Vivek Gupta, AOR

Mr. V. N. Koura, Adv.
Mrs. Paramjeet Benipal, Adv.
Mr. Avneesh Arputham, Adv.
Mr. Ankit Sharma, Adv.
For M/S. Arputham Aruna And Co, AOR

Mr. Rakesh Garg, Adv.
Mr. Ashish Gopal Garg, Adv.
Ms. Shweta Garg, AOR

Ms. Richa Kapoor, AOR
Mr. Kunal Anand, Adv.
Mr. Rohit Malik, Adv.
Ms. Shisham Pradhan, Adv.

Mr. Sudarshan Lamba, AOR

2.

For Respondent(s) Mr. Raghavendra P.Shankar, A.S.G.
Mr. Sudarshan Lamba, AOR
Mr. Karan Lahiri, Adv.
Mr. Mayank Pandey, Adv.
Mr. Harish Pandey, Adv.
Ms. Priyanka Das, Adv.
Ms. Aastha Singh, Adv.
Mr. Amrish Kumar, Adv.

Mr. Bhakti Vardhan Singh, AOR

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

C.A.No.4463/2012, C.A. No. 4457/2012, C.A. No. 4460/2012, C.A. No. 4458/2012, C.A. No. 4466/2012, C.A. No. 4465/2012, C.A. No.4459/2012 and C.A. No. 4461/2012

1. The appeals are disposed of in terms of the signed order.
2. As a sequel to disposal of these appeals, the pending application, if any, also stand disposed of.

C.A. Nos. 5562-5564/2014

1. The appeals are dismissed in terms of the signed order.
2. As a sequel to dismissal of these appeals, the application for intervention/impleamdment also stands disposed of.

(SATISH KUMAR YADAV)
ADDITIONAL REGISTRAR

(POOJA SHARMA)
COURT MASTER (NSH)

(Two Signed orders, one in C.A. No.4463/12 and connected matters and the another in C.A.Nos. 5562-5564/2014 are placed on the file)