

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)...../2009
[CC 3665 /2009]

(From the judgement and order dated 15/05 / 2 008 in W P No.9827/ 2006 of
The H I G H COURT OF M. P. AT JA B A L P U R)

STAT E OF M.P. & ORS.

Petitioner(s)

V E R S U S

M / S. ASSOC I A T E D C E M E N T L I M I T E D

Respondent(s)

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

W I T H S.L.P.(C)...../2009 [CC NO. 3713 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3715 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3717 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3722 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3754 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3764 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing & refiling SL P and
office report]

S.L.P.(C)...../2009 [CC NO. 3766 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3768 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

S.L.P.(C)...../2009 [CC NO. 3769- 3770 of 2009]

[With I.A.No.1 - appln(s). for c/delay in filing SL P and office report]

Date: 30/03 / 2 009 These Petitions were called on for hearing today.

COR A M :

HON' B L E M R. JUST I C E S.B. SIN H A

HON' B L E D R. JUST IC E MU K U N D A K A M SHA R M A

For Petitioner(s) Mr. C.D. Singh, Adv.

Mr. Harish N. Salve, Sr. Adv.

Ms. Ruby Singh Ahuja, Adv.

Ms. Simran Brar, Adv. for

Mrs. Manik Karanjawala, Adv.

Mr. Rameshwar Prasad Goyal, Adv.

S.L.P.(C)No...../09 [CC 3665] etc. (contd.)

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

Delay condoned.

Issue notice.

Tag with S.L.P.(C)No.14828 of 2008.

Each and every assessee herein will pay taxes due under M. P. Entry Tax Act till the hearing and final disposal of the Special Leave Petitions except cement companies who would be liable to pay taxes under the Act at fifty per cent of the tax due being deposited with the Department and for the balance fifty per cent by way of Bank Guarantee of a Nationalised Bank within four weeks in the name of the competent authority of the Department. All the remaining assessees will pay dues in its entirety without prejudice to their rights and contentions and ultimately depending upon the result of the Special Leave Petitions. It is made clear that such payment will not include interest and penalty for the time being. Cement companies are getting priced out and therefore above order is passed. They are few in number.

In the event of the assessees succeeding in the Special Leave Petitions, the Department/State Government undertakes to refund the taxes paid from today with interest, the rate whereof will be fixed by this Court at the time of final hearing and disposal of the Special Leave Petitions. It is made clear that such taxes paid henceforth by the assessees would be treated, for the time being by the Department, as a deposit so that the doctrine of unjust enrichment may not apply to such payments.

Arrears, if any, to be paid within four weeks. However, it is made clear that the companies will continue to discharge the current liability in time.

(Subhash Chander) (Pushap Lata Bhardwaj)
A.R.- cum-P.S. Court Master