

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).17187/2008

(From the judgment and order dated 15/05/2008 in WP No. 8112/2007
of The HIGH COURT OF M.P AT JABALPUR)

M/S LPG INFRASTRUCTURES(I) P.LTD.

Petitioner(s)

VERSUS

STATE OF M.P.

Respondent(s)

(With prayer for interim relief and office report)

WITH

SLP(C) NO. 17408 of 2008 - With prayer for interim relief and O/Report
SLP(C) NO. 18001 of 2008 - With appln. for exemption from filing c/c of the
impugned judgment and with prayer for interim relief and O/Report
SLP(C) NO. 18030 of 2008 - With appln. for exemption from filing c/c of the
impugned judgment and with prayer for interim relief and O/Report
SLP(C) NO. 18066-18067 of 2008 - With prayer for interim relief and office report

Date: 15/09/2008 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA
HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

For Petitioner(s) Dr. Debi Prosad Pal, Sr.Adv.

Mr. S.S. Ray, Adv.

Mr. A. Majumdar, Adv.

Ms. S. Srivastava, adv.

Ms. Rakhi Ray, Adv.

Mr. S.B. Upadhyay, Sr.Adv.

Mr. Pawan Upadhyay, Adv.

Mr. Anisha Upadhyay, Adv.

Mr. Shivmangal Sharma, Adv.

Ms. Sharmila Upadhyay, Adv.

Mr. S.B. Upadhyay, Sr.Adv.

Mr. Kumud Lata Das, Adv.

Mr. Kavin Gulati, Adv.

Ms. Rashmi Singh, Adv.

Mr. Avnish Pandey, Adv.

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For Respondent(s) Mr. P.P. Rao, Sr.Adv.

Mr. P.S. Patwalia, Sr.Adv.

Mr. Shyam Diwan, Sr.Adv.

Mr. C.D. Singh, Adv.

Mr. Sunny Chowdhary, Adv.

Mr. Vairagya Vardhan Dubey, Adv.

Mr. Aditya Singh, Adv.

Mr. aman Rahi, Adv.

Mr. Devesh Tripathi, Adv.

UPON hearing counsel the Court made the following
ORDERIt is made clear that 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 Nationalized Bank within four weeks in the name of the Competent Authority of the Department. All the remaining assesseees 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 further 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 assesseees 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 assesseees 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.

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