

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).15078/2008

(From the judgment and order dated 15/05/2008 in WP No. 9827/2006
of The HIGH COURT OF M.P AT JABALPUR)

M/S ACC LTD.EARLIER KN.AS ASSTD.C.C.LTD.

Petitioner(s)

VERSUS

STATE OF M.P.& ORS.

Respondent(s)

(With appln. for permission to file addl. documents and with prayer
for interim relief and office report)

WITH

SLP(C) NO. 15605 of 2008 - With appln. for permission to file addl. documents
and with prayer for interim relief and office report

SLP(C) NO. 15742 of 2008-With appln. for stay and with prayer for I/R

SLP(C) NO. 15819 of 2008-With appln. for stay and with prayer for I/R

Date: 15/09/2008 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. Ravindra Shrivastav, Sr.Adv.

Mr. U.A. Rana, Adv.

Mr. Abhishek K. Rao, Adv. for
M/S Gagrat & Co.,Adv.

Mr. Akshat Shrivastava, Adv.

Mr. P.P. Singh, Adv.

Mr. S.K. Verma, Adv.

Mr. Ashok H. Desai, Sr.Adv.

Mr. Ravinder Narain, Adv.

Mr. Ajay Aggarwal, Adv.

Mr. Kanika Gomber, Adv.

Ms. Mallika Joshi, Adv.

Mr. Rajan Narain, Adv.

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Mr. Ravindra Shrivastava, Sr.Adv.

Mr. P.P. Singh, Adv.

Mr. Kunal Verma, Adv.

Mr. Rajul Sshrivastav, Adv.

Ms. Supriya Jain, Adv.

Mr. K. Krishna Kumar, Adv.

Mr. Anup Jain, Adv.

Mr. Jayant Mehta, Adv.

Ms. Vasudha Mehta, Adv.

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
ORDER

It 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 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 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 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

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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.

(S. Thapar)
PS to Registrar

(Madhu Saxena)
Court Master