

SUPREME COURT OF INDIA  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).14828/2008

(From the judgment and order dated 15/05/2008 in WP No. 6362/2006  
of The HIGH COURT OF M.P AT JABALPUR)

JAIPRAKASH ASSOCIATES LTD

Petitioner(s)

VERSUS

STATE OF M.P. &amp; ORS.

Respondent(s)

(With appln. for exemption from filing O.T., permission to place addl.  
documents on record and with prayer for interim relief)

WITH

SLP(C) NO. 14829 of 2008 - With appln. for exemption from filing O.T. and with  
prayer for interim relief and office reportSLP(C) NO. 14875 of 2008 - With appln. for permission to place addl. documents  
on record, exemption from filing O.T., directions, stay, permission to file addl.  
documents, permission to file corrected addl. documents with affidavit and with  
prayer for interim relief & O/ReportSLP(C) NO. 15047 of 2008 - With appln. for interim relief and with prayer for  
interim relief and office report

SLP(C) NO. 15090 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15253 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15273 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15274 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO.15286-15287 of 2008-With prayer for I/Relief &amp; office report

SLP(C) NO.15288-15289 of 2008-With prayer for I/Relief &amp; office report

SLP(C) NO. 15324 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15325 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15326 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15327 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15328 of 2008 - With prayer for I/Relief &amp; office report

SLP(C) NO. 15329 of 2008 - With office report

SLP(C) NO. 15330 of 2008 - With appln. for ad-interim ex-parte stay,  
exemption from filing OT and with prayer for I/Relief & Office ReportSLP(C) NO. 15331 of 2008 - With appln. for exemption from filing OT,  
stay and with prayer for interim reliefSLP(C) NO. 15335 of 2008 - With appln. for exemption from filing c/c  
of the impugned judgment & with prayer for interim relief and O/RSLP(C) NO. 15337 of 2008 - With appln. for exemption from filing OT,  
to bring on record the subsequent events/directions and 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

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For Petitioner(s) Mr. Ranjeet Kumar, Sr.Adv.

Mr. V. Madhukar, Adv.

Mr. Sumit Ghosh, Adv.

Mr. Jayendra Sevada, Adv.

Mr. Rajeev Sharma, Adv.

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

Mr. Pawan Upadhyay, Adv.

Ms. Anisha Upadhyay, Adv.

Mr. Shivmangal Sharma, Adv.  
Ms. Sharmila Upadhyay, Adv.

Mr. Mukul Rohtagi, Sr. Adv.  
Mr. E.C. Agrawala, Adv.  
Mr. Mahesh Agarwal, Adv.  
Mr. Rishi Agrawala, Adv.  
Mr. Gaurav Goel, Adv.  
Mr. Amit Kumar Sharma, Adv.  
Ms. Rohma Hameed, Adv.

Mr. Akshat Shrivastava, Adv.  
Mr. P.P. Singh, Adv.

M/s R.K. Sanghi, Deeksha Prashad, Adv.  
Mr. Rajesh Prasad Singh, Adv.

Ms. B.Sunita Rao, Adv.  
Ms. Nisha Bagchi, Adv.

Mr. Sanjay Grover, Adv.  
Mr. Rajesh Kumar, Adv.

Mr. A.K. Ganguly, Sr. Adv.  
Mr. Nikhil Nayyar, Adv.  
Mr. TVS. Raghavendra, Adv.

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.

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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 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)  
PS to Registrar

(Madhu Saxena)  
Court Master