

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

I.A. NO. 3-6 IN Civil Appeal No.997-998/2004

STATE OF U.P. & ORS.

Appellant (s)

VERSUS

M/S. INDIAN OIL CORPORATION LTD. & ETC.

Respondent (s)

(For impleadment and directions and exemption from filing O.T.)

I.A.Nos. 7 and 8 (Applications for directions/Stay and exemption from filing O.T).

Date : 19/03/2004 This Petition was called on for hearing today.

CORAM :

HON'BLE MRS. JUSTICE RUMA PAL

HON'BLE MR. JUSTICE P.VENKATARAMA REDDI

For Appellant (s)

Mr. F.S.Nariman, Sr.Adv.

Mr. V. Bhatia, Adv.General, U.P.

Mr. Punit Dutt Tyagi,Adv.

For Respondent (s)

Mr. Mukul Rohtagi, ASG

Mr. V.N.Koura, Adv.

Ms. Paramjit Benipal, Adv.

Mr.A.Mariarputham, Adv.

Mrs. Aruna Mathur, Adv.

Mr. Dhruv Agarwal, Adv.

Mr. Praveen Kumar,Adv.

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

The application for exemption from filing O.T. is allowed.

The application for impleadment is allowed.

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It is clarified that the applicant shall not be liable to pay any amount the recovery of which was stayed by any interim order passed by the High Court. The applicant shall also not be liable to pay any amount which the appellants may claim to be due for the period, i.e., between the period of the decision of the High Court and this Court's Order dated 9th February, 2004. However, any existing quantified demand which is not subject to an interim order in any proceedings before the High Court or any other authority, may be realised by the appellants from the applicant. Such realisation shall be subject to the same conditions as has been imposed in respect of realisations of tax post 27th January, 2004. By the phrase "existing quantified demand", we intend and mean that the appellant shall not take steps to revise or reopen any assessment already made.

In view of this, the applications for directions stand disposed of.

I.A.No.7

In this application, the Interim Order passed by the High Court shall continue.

(SUKHBIR PAUL KAUR) (MADHU SAXENA)
COURT MASTER COURT MASTER