

LISTED ON: 14.02.2017**COURT NO.8****ITEM NO.14 TO 177****SECTION-III****IN THE SUPREME COURT OF INDIA****CIVIL APPELLATE JURISDICTION****(Matters relating to High Court of Judicature at Allahabad, U. P.)****ENTRY TAX MATTERS**

CIVIL APPEAL NOS. 997-998, 3144, 3145, 3146, 4953, 4954, 5139, 5141, 5142, 5143, 5144, 5145, 5147, 5148, 5149, 5150, 5151, 5152, 5153, 5154, 5155, 5156, 5157, 5158, 5159, 5160, 5162, 5163, 5164, 5165, 5166, 5167, 5168, 5169, 5170 and 7658 of 2004

AND

PETITION FOR SPECIAL LEAVE TO APPEAL (C) NOS.9479, 9496, 9569, 9832, 9883, 9885, 9891, 9893, 9898, 9899, 9901, 9904, 9910, 9911, 9912, 9950, 9964, 9976, 9989, 9991, 9993, 9998, 9999, 10003, 10007, 10129, 10133, 10134, 10153, 10154, 10156, 10161, 10164, 10167, 10206, 10207, 10232, 10366, 10381, 10382, 10384, 10385, 10391, 10402, 10403, 10404, 10407, 10417, 10449, 10493, 10495, 10497, 10501, 10505, 10539, 10557, 10563, 10566, 10567, 10568, 10569, 10571, 10704, 10706, 10708, 10736, 10906, 10907, 10908, 10909, 10910, 10923, 10929, 10977, 11012, 11266, 11271, 11274, 11281, 11320, 11326, 11328, 11329, 11370 OF 2004, 17267, 17269, 17271, 17272, 17274, 17276, 17277, 17279, 17280, 17282, 17367, 17368, 17369, 17370, 17372, 17373, 17374, 17375, 17376, 17377 OF 2008, 5308 AND 6723 OF 2010 and CIVIL APPEAL NOS. 626, 629, 630, 637, 749, 753, 4956 AND 6031 OF 2012

State of U. P. & Ors.

...Appellants

-Versus-

Indian Oil Corporation Ltd. Etc.

...Respondents

REVISED COMMON OFFICE REPORT FOR ITEM NOS. 14 TO 177

It is submitted that Civil Appeal 3453 of 2002 alongwith other connected matters was listed before the Constitutional Bench of Nine Hon'ble Judges when the Hon'ble Court delivered its judgment and was pleased to pass the following order :

“Hon'ble the Chief Justice pronounced the judgment of the Bench comprising His Lordship, Hon'ble Mr. Justice A.K. Sikri, Hon'ble Mr. Justice S.A.Bobde, Hon'ble Mr. Justice Shiva Kirti Singh, Hon'ble Mr. Justice N.V.Ramana, Hon'ble Mrs. Justice R.Banumathi, Hon'ble Mr. Justice A.M.Khanwilkar, Hon'ble Dr. Justice D.Y.Chandrachud and Hon'ble Mr. Justice Ashok Bhushan.

Hon'ble the Chief Justice pronounced separate judgment comprising Hon'ble Mr. Justice A.K.Sikri and Hon'ble Mr. Justice A.M.Khanwilkar while Hon'ble Mr. Justice S.A.Bobde, Hon'ble Mr. Justice Shiva Kirti Singh, Hon'ble Mr. Justice N.V.Ramana, Hon'ble Mrs. Justice R.Banumathi, Hon'ble Dr. Justice D.Y.Chandrachud and Hon'ble Mr. Justice Ashok Bhushan pronounced separate judgments of the Bench.

In terms of the signed order, by majority the Court answers the reference in the following terms :

- “1. Taxes simpliciter are not within the contemplation of Part XIII of the Constitution of India. The word ‘Free’ used in Article 301 does not mean “free from taxation”.
2. Only such taxes as are discriminatory in nature are prohibited by Article 304(a). It follows that levy of a non-discriminatory tax would not constitute an infraction of Article 301.
3. Clauses (a) and (b) of Article 304 have to be read disjunctively.
4. A levy that violates 304(a) cannot be saved even if the procedure under Article 304(b) or the proviso there under is satisfied.
5. The compensatory tax theory evolved in Automobile Transport case and subsequently modified in Jindal’s case has no juristic basis and is therefore rejected.
6. Decisions of this Court in Atiabari, Automobile Transport and Jindal cases (supra) and all other judgments that follow these pronouncements are to the extent of such reliance over ruled.
7. A tax on entry of goods into a local area for use, sale or consumption therein is permissible although similar goods are not produced within the taxing state.
8. Article 304 (a) frowns upon discrimination (of a hostile nature in the protectionist sense) and not on mere differentiation. Therefore, incentives, set-offs etc. granted to a specified class of dealers for a limited period of time in a non-hostile fashion with a view to developing economically backward areas would not violate Article 304(a). The question whether the levies in the present case indeed satisfy this test is left to be determined by the regular benches hearing the matters.
9. States are well within their right to design their fiscal legislations to ensure that the tax burden on goods imported from other States and goods produced within the State fall equally. Such measures if taken would not contravene Article 304(a) of the Constitution. The question whether the levies in the present case indeed satisfy this test is left to be determined by the regular benches hearing the matters.
10. The questions whether the entire State can be notified as a local area and

whether entry tax can be levied on goods entering the landmass of India from another country are left open to be determined in appropriate proceedings.”

“Separate folder of Record of Proceedings and Judgments delivered in C.A. No. 3453 of 2002 and other connected matters is placed herewith”

Service position of each matter:

Item No. In Daily Cause list	Case No.	No. of RRs	Service Position	Remarks
14.	C.A. Nos. 997-998 / 2004	997 – Total RRs 5 998 – Total RRs 4	There are 5 respondents in C.A. No. 997 of 2004 and 4 respondents in C.A. No. 998 of 2004. M/s Arputham Aruna & Co, Advocates has entered appearance on behalf of respondent Nos. 1 and 2 in C.A. No. 997 of 2004. Mr. B.K. Prasad, Advocate has entered appearance on behalf of respondent No. 3 and 5 in C.A. No. 997 of 2004 and respondent No. 2 and 4 in C.A. No. 998 of 2004. Mr. E.C. Agrawala, Advocate has entered appearance on behalf of respondent No. 4 in C.A. No. 997 of 2004 and respondent No. 3 in C.A. No. 998 of 2004. Mr. Praveen Kumar, Advocate has entered Appearance on behalf of respondent No. 1 in C.A. No. 998 of 2004.	
15.	C.A. No. 3144/2004	1	Sole respondent is represented by M/s Khaitan & Co., Advocates	
16.	C.A. No. 3145/2004	1	Sole respondent is represented by M/s Khaitan & Co., Advocates	
17.	C.A. NO. 3146/2004	2	Respondent no. 1 is rep. by Mr. Praveen Kumar and service of Notice of Lodgment of Petition of Appeal is complete on respondent no. 2 through certificate of service received through High Court but no one has entered appearance on behalf of respondent No. 2 so far.	
18.	C.A. NO. 4953/2004	52	Service of notice of lodgement of Petition of Appeal is complete on Respondent no. 1 to 23, 25, 27, 28, 29, 31 to 52 as certificate of service has been received from High Court,	

			<p>but no one has entered appearance on their behalf.</p> <p>Service of notice of lodgment of petition of appeal is not complete on respondent Nos. 24, 26 and 30 and counsel for the appellant has not filed affidavit of dasti service so far.</p>	
19.	C.A. NO. 4954/2004	1	Service of notice of lodgement of Petition of Appeal is complete on sole Respondent as certificate of service has been received from High Court, but no one has entered appearance on his behalf.	
20.	C.A. NO. 5139/2004	22	Service of notice of lodgement of Petition of Appeal is complete on all Respondents as certificate of service has been received from High Court, but no one has entered appearance on their behalf.	
21.	C.A. NO. 5141/2004	1	Sole respondent is represented by Mr. Shakil Ahmed Syed, Advocate	
22.	C.A. NO. 5142/2004	1	Notice of lodgment of petition of appeal was issued to the sole respondent through High Court. Certificate of service has been received from the High Court which shows that the said respondent Company is not functioning at the address mentioned in the appeal. Counsel for the appellant has filed a letter dated 4 th December, 2014 stating therein that sole respondent i.e. Renka (India) Pvt. Ltd. was closed on 5 th August, 2010 and the functioning of the said Company was carried by the two proprietors. Counsel for the appellant has filed two names and addresses of proprietors instead of filing Application for amendment of Cause Title. Counsel for the appellant has not filed an application for amendment of Cause Title so far. Service is not complete.	
23.	C.A. NO. 5143/2004	1	Service of notice of lodgement of Petition of Appeal is complete on sole Respondent as certificate of service has been received from High Court, but no one has entered appearance on his behalf.	
24.	C.A. NO. 5144/2004	7	Service of notice of lodgement of Petition of Appeal is complete on all Respondents as certificate of service has been received from	

			High Court, but no one has entered appearance on their behalf.	
25.	C.A. NO. 5145/2004	1	Service of notice of lodgement of Petition of Appeal is complete on sole Respondent as certificate of service has been received from High Court, but no one has entered appearance on his behalf.	
26.	C.A. NO. 5147/2004	1	Sole respondent is represented by Mr. Shakil Ahmed Syed, Advocate	
27.	C.A. NO. 5148/2004	1	Sole respondent is represented by Mr. Sanjay Kapoor, Advocate	
28.	C.A. NO. 5149/2004	1	Sole respondent is represented by Mr. Praveen Kumar, Advocate	
29.	C.A. NO. 5150/2004	7	Service of notice of lodgement of Petition of Appeal is complete on all Respondents as certificate of service has been received from High Court, but no one has entered appearance on their behalf.	
30.	C.A. NO. 5151/2004	1	Sole respondent is represented by Mr. Praveen Kumar, Advocate	
31.	C.A. NO. 5152/2004	17	Mr. Praveen Kumar, Advocate has filed Vakalatnama/ Appearance on behalf of respondent nos. 1 to 5, 8, 9, 11 to 14, 16 and 17. Service of Notice of Lodgment of Petition of Appeal is complete on respondent no. 6, 7, 10, 15 as certificate of service has been received from High Court, but no one has entered appearance so far.	
32.	C.A. NO. 5153/2004	4	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far.	
33.	C.A. NO. 5154/2004	12	Service of Notice of Lodgment of Petition of Appeal is complete on respondent no. 1,2,4, 5, 6, 7, 8, 10, 11, 12 as certificate of service has been received from High Court and Respondent nos. 3 and 9 are served through Dasti, but no one has entered appearance on their behalf.	
34.	C.A. NO. 5155/2004	4	Service of Notice of Lodgment of Petition of Appeal is complete on respondent no. 1,2,4 as certificate of service has been received	

			from High Court and Respondent nos. 3 is served through Dasti, but no one has entered appearance on their behalf.	
35.	C.A. NO. 5156/2004	2	Respondent no. 1 is rep. by Mr. Praveen Kumar, Advocate. Respondent no. 2 has been served as certificate of service has been received from High Court, but no one has entered appearance so far.	
36.	C.A. NO. 5157/2004	7	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
37.	C.A. NO. 5158/2004	1	Service of Notice of Lodgment of Petition of Appeal is complete on sole respondent as certificate of service has been received from High Court, but no one has entered appearance so far	
38.	C.A. NO. 5159/2004	11	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
39.	C.A. NO. 5160/2004	6	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
40.	C.A. NO. 5162/2004	6	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
41.	C.A. NO. 5163/2004	7	Respondent nos. 1 to 4 are represented by Mr. Partha Sil, Advocate. Service of Notice of Lodgment of Petition of Appeal is complete on respondent no. 5 to 7 as certificate of service has been received from High Court, but no one has entered appearance so far	
42.	C.A. NO.	1	Sole respondent has been served through	

	5164/2004		certificate of service received from High Court but no one entered appearance so far.	
43.	C.A. NO. 5165/2004	35	All respondents are rep. through Mr. K.S. Rana, Advocate.	
44.	C.A. NO. 5166/2004	6	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
45.	C.A. NO. 5167/2004	6	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
46.	C.A. NO. 5168/2004	16	Respondent nos. 1 is rep. by Mr. Sunil Kumar Jain, Advocate and respondent nos. 2 to 16 are served through High Court as certificate of service received from High Court.	
47.	C.A. NO. 5169/2004	3	Service of Notice of Lodgment of Petition of Appeal is complete on all respondents as certificate of service has been received from High Court, but no one has entered appearance so far	
48.	C.A. NO. 5170/2004	1	Service of Notice of Lodgment of Petition of Appeal is complete on sole respondent as certificate of service has been received from High Court, but no one has entered appearance so far	
49.	C.A. NO. 7658/2004	1	Sole respondent is represented by Mrs. Sharmila Upadhyay, Advocate	
50.	SLP(C) NO. 9479/2004	1	Service of notice is incomplete on the sole respondent.	
51.	SLP(C) NO. 9496/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
52.	SLP(C) NO. 9569/2004	3	All the respondents are represented through Mr. S.V. Deshpande, Advocate. He has also	

			filed counter affidavit on behalf of said respondents and copy of the same has been included in the paper books.	
53.	SLP(C) NO. 9832/2004	1	Service of notice is incomplete on sole respondent.	
54.	SLP(C) NO. 9883/2004	1	Sole respondent is represented through Mr. Parveen Kumar, Advocate	
55.	SLP(C) NO. 9885/2004	1	Service of notice is incomplete on sole respondent.	
56.	SLP(C) NO. 9891/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
57.	SLP(C) NO. 9893/2004	10	Service of Notice is complete on Respondent Nos.2, 5, 8 & 9, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.1, 3, 4, 6, 7 and 10.	
58.	SLP(C) NO. 9898/2004	2	Respondent No.1 is represented through Mr. B.K. Satija, Advocate. Service of Notice is incomplete on Respondent No.2.	
59.	SLP(C) NO. 9899/2004	2	Respondent No. 1 is represented through Mr. Amlan Ghosh, Advocate. Service of notice is incomplete on respondent No. 2.	
60.	SLP(C) NO. 9901/2004	1	Service of notice is incomplete on sole respondent.	
61.	SLP(C) NO. 9904/2004	1	Sole respondent is represented through Mr. Shrish Kumar Mishra, Advocate	
62.	SLP(C) NO. 9910/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
63.	SLP(C) NO. 9911/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
64.	SLP(C) NO. 9912/2004	1	Service of notice is incomplete on the sole respondent.	
65.	SLP(C) NO. 9950/2004	5	Service of notice is complete on respondent No. 4 but no one has filed Vakalatnama/Appearance on behalf of respondent No. 4. Service of notice is incomplete on respondent Nos. 1 to 3 and	

			5.	
66.	SLP(C) NO. 9964/2004	9	Service of notice is incomplete on all the respondents.	
67.	SLP(C) NO. 9976/2004	1	Sole respondent is represented through Mr. Praveen Kumar, Advocate.	
68.	SLP(C) NO. 9989/2004	1	Service of notice is incomplete on the sole respondent.	
69.	SLP(C) NO. 9991/2004	1	Service of notice is incomplete on the sole respondent.	
70.	SLP(C) NO. 9993/2004	2	Service of notice is complete on both the respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	
71.	SLP(C) NO. 9998/2004	1	Sole Respondent is represented through Mr. Bhargava V. Desai, Advocate. He has also filed Counter Affidavit and copies of the same have been included in Paper Books.	
72.	SLP(C) NO. 9999/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
73.	SLP(C) NO. 10003/2004	1	Sole respondent is represented through Mr. T. Mahipal, Advocate and he has also filed counter affidavit on behalf of said respondent and copy of the same has been included in the paper books.	
74.	SLP(C) NO. 10007/2004	1	Sole Respondent is represented through Mr. Bhargava V. Desai, Advocate.	
75.	SLP(C) NO. 10129/2004	1	Service of notice is incomplete on sole respondent.	
76.	SLP(C) NO. 10133/2004	1	Service of notice is incomplete on sole respondent.	
77.	SLP(C) NO. 10134/2004	6	Service of Notice is complete on Respondent Nos.4 to 6, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.1 to 3.	
78.	SLP(C) NO. 10153/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said sole respondent so far.	
79.	SLP(C) NO.	1	Service of notice is incomplete on the sole	

	10154/2004		respondent.	
80.	SLP(C) NO. 10156/2004	1	Sole respondent is represented through Mr. Mr. C.N. SreeKumar, Advocate	
81.	SLP(C) NO. 10161/2004	1	Service of notice is incomplete on the sole respondent.	
82.	SLP(C) NO. 10164/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
83.	SLP(C) NO. 10167/2004	1	Sole respondent is represented through Mr. Rajiv Tyagi Advocate.	
84.	SLP(C) NO. 10206/2004	1	Sole respondent is represented through Mr. T. Mahipal, Advocate	
85.	SLP(C) NO. 10207/2004	1	Service of notice is incomplete on sole respondent.	
86.	SLP(C) NO. 10232/2004	1	Service of notice is incomplete on the sole respondent.	
87.	SLP(C) NO. 10366/2004	2	Service of notice is incomplete on both the respondents.	
88.	SLP(C) NO. 10381/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said sole respondent so far.	
89.	SLP(C) NO. 10382/2004	2	Service of notice is complete on respondent No. 1 but no one has filed Vakalatnama/Appearance on behalf of respondent No. 1. Service of notice is incomplete on respondent No. 1.	
90.	SLP(C) NO. 10384/2004	1	Service of notice is incomplete on sole respondent.	
91.	SLP(C) NO. 10385/2004	1	Service of notice is incomplete on sole respondent.	
92.	SLP(C) NO. 10391/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
93.	SLP(C) NO. 10402/2004	1	Service of notice is incomplete on sole respondent.	
94.	SLP(C) NO. 10403/2004	1	Service of notice is incomplete on sole respondent.	
95.	SLP(C) NO. 10404/2004	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said	

			respondent so far.	
96.	SLP(C) NO. 10407/2004	1	Service of notice is incomplete on sole respondent.	
97.	SLP(C) NO. 10417/2004	1	Sole respondent is represented through Mr. Abhijit Sengupta, Advocate	
98.	SLP(C) NO. 10449/2004	1	Service of notice is incomplete on sole respondent.	
99.	SLP(C) NO. 10493/2004	1	Service of notice is incomplete on sole respondent.	
100.	SLP(C) NO. 10495/2004	1	Service of notice is incomplete on sole respondent.	
101.	SLP(C) NO. 10497/2004	1	Service of notice is incomplete on the sole respondent.	
102.	SLP(C) NO. 10501/2004	1	Service of notice is incomplete on the sole respondent.	
103.	SLP(C) NO. 10505/2004	6	Service of notice is incomplete on all the respondents.	
104.	SLP(C) NO. 10539/2004	1	Service of notice is incomplete on sole respondent.	
105.	SLP(C) NO. 10557/2004	6	Service of notice is complete on respondent Nos. 1, 3 and 4 but no one has filed Vakalatnama/Appearance on behalf of said respondents. Service of notice is incomplete on respondent Nos. 2, 5 and 6.	
106.	SLP(C) NO. 10563/2004	9	Respondent No.1 is represented through Mr. S.R. Setia, Advocate. Service of Notice is complete on Respondent Nos.2 to 6, 8 and 9, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent No.7.	
107.	SLP(C) NO. 10566/2004	6	Service of notice is incomplete on all the respondents.	
108.	SLP(C) NO. 10567/2004	10	Service of Notice is complete on Respondent Nos.1 to 5, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.6 to 10.	
109.	SLP(C) NO. 10568/2004	11	Service of Notice is complete on Respondent Nos.3, 6 to 10, but no one has filed Vakalatnama/ Appearance on behalf of	

			said Respondent so far. Service of Notice is incomplete on Respondent Nos.1, 2, 4, 5 & 11.	
110.	SLP(C) NO. 10569/2004	57	Respondent Nos.1 to 10 AND 13 to 57 are represented through Mr. K.S. Rana, Advocate and he has also filed Counter Affidavit on behalf of said Respondents. Service of Notice is complete on Respondent Nos.11 to 12, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far.	
111.	SLP(C) NO. 10571/2004	2	Service of notice is complete on both the respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	
112.	SLP(C) NO. 10704/2004	7	Service of notice is incomplete on all the respondents.	
113.	SLP(C) NO. 10706/2004	6	Service of Notice is complete on Respondent Nos.2, 3 & 6, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.1, 4 & 5.	
114.	SLP(C) NO. 10708/2004	10	Service of notice is incomplete on all the respondents.	
115.	SLP(C) NO. 10736/2004	9	Respondent Nos.3 and 4 are represented through Mr. Prashant Kumar, Advocate. Service of Notice is complete on Respondent Nos.5 and 6, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.1, 2, 7 to 9.	
116.	SLP(C) NO. 10906/2004	5	Service of Notice is incomplete on all the Five Respondents.	
117.	SLP(C) NO. 10907/2004	4	Service of notice is incomplete on all the respondents.	
118.	SLP(C) NO. 10908/2004	12	Respondent Nos.1 to 4 are represented through Mr. T. Mahipal, Advocate. Service of notice is complete on Respondent No.5, 7, 9 and 10, but no one has filed Vakalatnama/Appearance on behalf of said respondents so far. Service of Notice is incomplete on	

			Respondent Nos.6, 8, 11 and 12.	
119.	SLP(C) NO. 10909/2004	7	Service of Notice is complete on Respondent No.3, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.1, 2, 4 to 7.	
120.	SLP(C) NO. 10910/2004	5	Respondent No.1 is represented through Mr. Gaurav Agrawal, Advocate. Names of Respondent Nos.2 to 5 have been deleted vide Hon'ble Court's order dated 28.11.2005 and 12.07.2007.	
121.	SLP(C) NO. 10923/2004	9	Respondent No.1 is represented through Mr. Gaurav Agrawal, Advocate. Service of Notice is complete on Respondent Nos.3, 6, 8 and 9, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.2, 4, 5 and 7.	
122.	SLP(C) NO. 10929/2004	7	Service of notice is complete on all the 7 respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	
123.	SLP(C) NO. 10977/2004	6	Service of notice is incomplete on all the respondents.	
124.	SLP(C) NO. 11012/2004	1	Sole Respondent is represented through M/s. Gagrath & Co., Advocate.	
125.	SLP(C) NO. 11266/2004	5	Respondent Nos.1, 3 and 4 are represented through Mr. Prashant Kumar, Advocate. Service of Notice is complete on Respondent Nos.2 and 5, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far.	
126.	SLP(C) NO. 11271/2004	60	Service of Notice is complete on all the Sixty Respondents, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far.	
127.	SLP(C) NO. 11274/2004	5	Service of Notice is complete on Respondent No.1, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on	

			Respondent Nos.2 to 5.	
128.	SLP(C) NO. 11281/2004	1	Service of notice is incomplete on sole respondent.	
129.	SLP(C) NO. 11320/2004	4	Service of notice is incomplete on all the respondents.	
130.	SLP(C) NO. 11326/2004	10	Service of notice is complete on all the 10 respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	
131.	SLP(C) NO. 11328/2004	53	Service of notice is complete on all the 53 respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	
132.	SLP(C) NO. 11329/2004	8	Respondent No.8 is represented through Mr. Prashant Kumar, Advocate. Service of Notice is complete on Respondent Nos.6 & 7, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.1 to 5.	
133.	SLP(C) NO. 11370/2004	7	Service of notice is complete on respondent No. 1 but no one has filed Vakalatnama/Appearance on behalf of respondent No. 1. Service of notice is incomplete on respondent Nos. 2 to 7.	
134.	SLP(C) NO. 14070/2007	1	Sole Respondent is represented through M/s. Arputham Aruna & Co., Advocates and has also filed Counter Affidavit and also filed application for permission to urge additional pleas in counter affidavit. The said application is registered as I.A. No. 3. Copies of the same have been included in Paper Books.	
135.	SLP(C) NO. 15628/2008	2	Respondent No. 1 is represented through Mr. B.K. Satija, Advocate. Service of notice is incomplete on respondent No. 2.	
136.	SLP(C) NO. 15629/2008	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
137.	SLP(C) NO. 15630/2008	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	

138.	SLP(C) NO. 15631/2008	2	Service of notice is complete on both the respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	
139.	SLP(C) NO. 15632/2008	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said respondent so far.	
140.	SLP(C) NO. 15633/2008	1	Service of notice is incomplete on the sole respondent.	
141.	SLP(C) NO. 15652/2008	1	Service of notice is complete on the sole respondent but no one has filed Vakalatnama/Appearance on behalf of said sole respondent so far.	
142.	SLP(C) NO. 15653/2008	1	Sole respondent is represented through Mr. T. Mahipal, Advocate	
143.	SLP(C) NO. 15655/2008	1	Sole respondent is represented through Mr. Sibho Shankar Mishra, Advocate he has also filed counter affidavit on behalf of said respondent and copy of the same has been included in the paper books.	
144.	SLP(C) NO. 15656/2008	1	Service of notice is incomplete on the sole respondent.	
145.	SLP(C) NO. 15657/2008	1	Service of notice is incomplete on the sole respondent.	
146.	SLP(C) NO. 15659/2008	1	Sole respondent is represented through Mr. M.P. Devanath, Advocate he has also filed counter affidavit on behalf of said respondent and copy of the same has been included in the paper books.	
147.	SLP(C) NO. 15660/2008	1	Sole respondent is represented through Mr. Prem Sunder Jha, Advocate.	
148.	SLP(C) NO. 17267/2008	1	Sole respondent is represented through Ms. Sharmila Upadhyay, Advocate.	
149.	SLP(C) NO. 17269/2008	9	Service of notice is incomplete on all the respondents.	
150.	SLP(C) NO. 17271/2008	2	Respondent No.1 is represented through mr. Praveen Kumar, Advocate. He has also filed Counter Affidavit and Written Submissions on behalf of said Respondent and copies of the same have been included in Paper Books. Service of notice is incomplete on Respondent No.2.	

151.	SLP(C) NO. 17272/2008	1	Service of notice is incomplete on the sole respondent.	
152.	SLP(C) NO. 17274/2008	1	Service of notice is incomplete on the sole respondent.	
153.	SLP(C) NO. 17276/2008	9	Respondent Nos.1 to 4 and 6 to 9 are represented through Mr. S.R. Setia, Advocate. Service of Notice is complete on Respondent No.5, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far.	
154.	SLP(C) NO. 17277/2008	1	Service of notice is incomplete on the sole respondent.	
155.	SLP(C) NO. 17279/2008	1	Service of notice is incomplete on the sole respondent.	
156.	SLP(C) NO. 17280/2008	2	Service of notice is incomplete on both the respondents.	
157.	SLP(C) NO. 17282/2008	1	Service of notice is incomplete on the sole respondent.	
158.	SLP(C) NO. 17367/2008	11	Service of Notice is complete on Respondent Nos.1 to 3, 5, 7, 9 to 11, but no one has filed Vakalatnama/ Appearance on behalf of said Respondent so far. Service of Notice is incomplete on Respondent Nos.4, 6 & 8.	
159.	SLP(C) NO. 17368/2008	1	Service of notice is incomplete on the sole respondent.	
160.	SLP(C) NO. 17369/2008	3	Service of notice is incomplete on all the respondents.	
161.	SLP(C) NO. 17370/2008	1	Service of notice is incomplete on the sole respondent.	
162.	SLP(C) NO. 17372/2008	1	Sole respondent is represented through Mr. Shuvodeep Roy, Advocate.	
163.	SLP(C) NO. 17373/2008	1	Sole respondent is represented through M/s Gagrat & Co., Advocates.	
164.	SLP(C) NO. 17374/2008	1	Service of notice is incomplete on the sole respondent.	
165.	SLP(C) NO. 17375/2008	1	Service of notice is incomplete on the sole respondent.	
166.	SLP(C) NO. 17376/2008	60	Service of notice is complete on all the 60 respondents but no one has filed Vakalatnama/Appearance on behalf of said respondents so far.	

167.	SLP(C) NO. 17377/2008	1	Sole respondent is represented through Mr. T. Mahipal, Advocate
168.	SLP(C) NO. 5308/2010	3	All the Three Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books.
169.	SLP(C) NO. 6723/2010	3	All the Three Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books.
170.	C.A. No. 626/2012	2	Both the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.
171.	C.A. No. 629/2012	3	All the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.
172.	C.A. No. 630/2012	3	All the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.
173.	C.A. No. 637/2012	3	All the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.
174.	C.A. No. 749/2012	3	All the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.

175.	C.A. No. 753/2012	3	All the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.	
176.	C.A. No. 4956/2012	2	Both the Respondents are represented through Mr. R.P. Mehrotra, Advocate. Written Submission has been been filed by the Counsel for the appellant.	
177.	C.A. No. 6031/2012	2	Both the Respondents are represented through Mr. R.P. Mehrotra, Advocate and he has also filed Counter Affidavit. Copies of the same have been included in the Paper Books. Written Submission has been been filed by the Counsel for the appellant.	

It is submitted that Counsels for the Appellants/ Petitioners have not taken any fresh steps for service of notice upon unserved Respondents so far.

The matters above-mentioned are listed before Hon'ble Court with this office report.

Dated this the 13th day of February, 2017.

ASISTANT REGISTRAR

Copy to:-

1. Mr. Ravi Prakash Mehrotra, Advocate
2. M/s. Arputham Arune & Co., Advocates
3. Mr. Praveen Kumar, Advocate
4. Mr. E.C. Agrawala, Advocate
5. Mr. B.K. Prasad, Advocate
6. M/s Khaitan & Co., Advocate
7. Mr. Shakil Ahmed Sehgal, Advocate
8. Mr. Khaitan & Co., Advocates
9. Mr. Shakil Ahmed Sejal, Advocate
10. Mr. Sanjay Kapur, Advocate
11. Ms. Sharmila Upadhayay, Advocate
12. Mr. B.K. Satija, Advocate
13. Mr. Amlan Kumar Ghosh, Advocate
14. Mr. Shrish Kumar Misra, Advocate

ASISTANT REGISTRAR