

ITEM NO.18

COURT NO.4

SECTION III

S U P R E M E C O U R T O F I N D I A  
R E C O R D O F P R O C E E D I N G S

Petition(s) for Special Leave to Appeal (C) No.86/2016

(Arising out of impugned final judgment and order dated 06/07/2015 in WP No. 9750/2015 passed by the High Court of Orissa at Cuttack)

M/S. JAYPEE CEMENT CORP. LTD.

Petitioner(s)

VERSUS

STATE OF ORISSA AND ORS.

Respondent(s)

(With appln. (s) for exemption from filing c/c of the impugned judgment and interim relief and office report)

WITH S.L.P.(C) No.72/2016

(With appln.(s) for exemption from filing c/c of the impugned judgment and interim relief and office report)

S.L.P.(C) No.2057/2016

(With appln.(s) for exemption from filing c/c of the impugned judgment and interim relief and office report)

Date: 15/02/2016 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE DIPAK MISRA

HON'BLE MR. JUSTICE SHIVA KIRTI SINGH

For Petitioner(s) Mr. S.B. Upadhyay, Sr. Adv.  
Mr. Pawan Upadhyay, Adv.  
Mr. Sarvjit Pratap Singh, Adv.  
Ms. Anisha Upadhyay, Adv.  
Mr. R.R. Dubey, Adv.  
Ms. Sharmila Upadhyay, AOR

For Respondent(s)

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

Issue notice, returnable within eight weeks.

As an ad-interim measure, it is directed that the petitioners-assessees shall pay the entire dues as far as the previous assessments are concerned and as far as the period in *praesenti* is concerned, they shall pay 50% to the competent authority in respect of the entry tax and furnish a bank guarantee of a nationalized bank in the name of the competent authority of the Department for the remaining 50%. Needless to clarify, such payment will not include interest and penalty for the time being.

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 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.

(Chetan Kumar)  
Court Master

(Rajinder Kaur)  
Court Master