

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 judgment and interim relief and

from filing c/c of the impugned office report)

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

(With appln.(s) for exemption judgment and interim relief and

from filing c/c of the impugned office report)

Date: 15/02/2016 These petitions wee 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)

Signature Not Verified

Digitally signed by

Gulshan Kumar Arora

Date: 2016.02.16

15:37:39 IST

Reason:

SLP 86/16

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-assesseees 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 assessee 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  
assessee 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