

Insofar as the future payments are concerned, the petitioner shall pay the entire demands.

If, for any reason, the petitioner succeeds in this matter, the respondent-State shall refund the entire amount within a month's time from the date of the order passed by this Court.

If, for any reason, the respondent fail to refund the moneys due to the assessee/trader/businessman/company, the amount will carry statutory interest.

List along with Civil Appeal No.3453 of 2002.

(Neetu Khajuria)
Sr.P.A.

(VinodKulvi)
Assistant Registrar