

ITEM NO.56

COURT NO.1

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(s).7004/2015

(Arising out of impugned final judgment and order dated 01/12/2014 in DBCWP No. 6367/2011 passed by the High Court of Rajasthan at Jaipur)

M/S. HI-TECH GEARS LIMITED

Petitioner(s)

VERSUS

THE STATE OF RAJASTHAN &amp; ORS.

Respondent(s)

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

Date : 13/03/2015 This petition was called on for hearing today.

CORAM :

HON'BLE THE CHIEF JUSTICE

HON'BLE MR. JUSTICE SUDHANSU JYOTI MUKHOPADHAYA

For Petitioner(s) Mr. Rajiv Shankar Dvivedi, Adv.  
Ms. Arti Dvivedi, Adv.  
Mr. Pankaj Ghiya, Adv.  
Mr. Sushant Kumar Sarka, Adv.  
Mr. Bal Krishan Sharma, Adv.  
Ms. Madhvi Sharma, Adv.  
Md. Ziauddin Ahmad, Adv.

For Respondent(s)

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

Notice.

Insofar as the interim order is concerned, we direct the petitioner to pay 50 per cent of the arrears of the tax/demand levied under the Rajasthan Tax on Entry of Goods into Local Area Act, 1999, if not already paid, within six weeks'

time from today. For the balance amount to furnish Bank Guarantee within the same time.

We clarify that, if, for any reason, the respondent(s)/Sales Tax authorities have recovered any amounts from the petitioner, the petitioner will not claim any refund of the amounts so paid.

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 respondents fail to refund the moneys due to the assessee/traders/businessmen/company(s), the amount will carry statutory interest.

List along with Civil Appeal No.3453 of 2002.

(Neetu Khajuria)  
Sr.P.A.

(Vinod Kulvi)  
Assistant Registrar