

S U P R E M xcdE C O U R T O F I N D I A  
RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).33923/2012  
(From the judgement and order dated 09/10/2012 in WP No.3515/2008 of the  
HIGH COURT OF ORISSA AT CUTTACK)

M/S. VEDANTA ALUMINIUM LTD.

Petitioner(s)

VERSUS

STATE OF ORISSA & ORS.

Respondent(s)

(With appln(s) for permission to file additional documents and office  
report )

WITH SLP(C) NO. 1426 of 2013

(With prayer for interim relief and office report)

SLP(C) NO. 33954 of 2012

(With appln(s) for permission to file additional facts and documents on  
record and with prayer for interim relief and office report)

SLP(C) NO. 36187 of 2012

(With prayer for interim relief and office report)

SLP(C) NO. 37455 of 2012

(With appln.(s) for direction/stay and with prayer for interim relief and  
office report)

SLP(C) NO. 37708-37709 of 2012

(With prayer for interim relief and office report)

SLP(C) NO. 37712 of 2012

(With prayer for interim relief and office report)

SLP(C) NO. 37728 of 2012

(With prayer for interim relief and office report)

SLP(C) NO. 38304 of 2012

(With appln.(s) for permission to file addl.documents and with prayer for  
interim relief and office report)

SLP(C) NO. 38919 of 2012

(With prayer for interim relief and office report)

SLP(C) NO. 40147 of 2012

SLP(C) NO. 40146 of 2012

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

SLP(C) NO. 449 of 2013

(With prayer for interim relief and office report)

SLP(C) NO. 8939 of 2013

(With prayer for interim relief and office report)

SLP(C) NO. 9844 of 2013

(With appln.(s) for permission to place addl.documents on record and with  
prayer for interim relief and office report)

SLP(C)No.11060/2013

(with office report)

SLP(C)No.13761/2013

(With prayer for interim relief and office report)

Date: 09/04/2013 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU  
HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr.Harish N.Salve, Sr.Adv.  
Ms.Anuradha Dutt, Adv.  
Ms.Ekta Kapil, Adv.  
Mr.Tushar Jarwal, Adv.  
Ms. B. Vijayalakshmi Menon,Adv.

Ms.Neha Nagpal, Adv.  
Mr.Mahesh Agarwal, Adv.  
Mr.Rishi Agrawala, Adv.  
Mr. E.C. Agrawala, Adv.

Mr.U.A.Rana, Adv.  
Mrs.Mrinal Majumdar, Adv.  
For M/S Gagrat & Co., Advs.

Mr.Amit Gupta, Adv.  
Mr.Sarwa Mitter, Adv.  
Mr.Sabin Rana, Adv.  
Ms.Anupama Dhurve, Adv.  
For M/S Mitter & Mitter Co., Advs.

In SLP(C)No.37455/12 Mr.S.K.Bagaria, Sr.Adv.  
Mr. Sunil Kumar Jain, Adv.  
Mr.Bibek Mohanti, Adv.  
M.Pawanshree Agrawal, Adv.  
Mr.Madhur Jain, Adv.  
Mr.Mark Wright, Adv.

In SLP(C)No.13761/13 Mr.Harish N.Salve, Sr.Adv.  
Mr. Sunil Kumar Jain, Adv.  
Mr.Jagmohan Sharma, Adv.  
Mr.Pawanshree Agrawal, Adv.  
Mr.Madhur Jain, Adv.

In SLP(C)No.449/13 Mr. Sunil Kumar Jain, Adv.  
Mr.Bibek Mohanti, Adv.  
Mr.Mark Wright, Adv.

in SLP(C)No.40147/2012 Mr.Sunil K.Jain, Adv.  
Mr.Bibek Mohanti, Adv.  
Mr.Mark Wright, Adv.

In SLP(C)No.36187/12 Mr.H.N.Salve, Sr.Adv.  
Mr.Ajay Aggarwal, Adv.  
Ms.Amrita Chatterjee, Adv.  
Ms.Neha Malik, Adv.  
Mr. Rajan Narain, Adv.

Mr.S.K.Bagaria,Sr.Adv.  
Mr. Chanchal Kumar Ganguli, Adv.  
Mr.Soumi Kundu, Adv.

Mr.S.K.Bagaria, Sr.Adv.  
Mr. Syed Shahid Hussain Rizvi, Adv.

Mr.Karun Mehta, Adv.  
Ms.Priyambada Mishra, Adv.  
For M/S. Khaitan & Co., Advs.

In SLP(C)NO.37712/12 Mr.Harish N.Salve, Sr.Adv.  
Mr.Tarun Gulati, Adv.  
Mr.Rony John, Adv.  
Ms.Shruti Sabbarwal, Adv.  
Mr. R.Chandrachud, Adv.

In SLP(C)No.37728/12 Mr.Tarun Gulati, Adv.  
Mr.Rony John, Adv.  
Ms.Shruti Sabbarwal, Adv.  
Mr.R.Chandrachud, Adv.

Mr.S.K.Bagaria, Sr.Adv.  
Mr.Tarun Gulati,Adv.  
Ms.Shruti Sabbarwal, Adv.  
Mr.Rony John, Adv.  
Mr.R.Chandrachud, Adv.

Mr.Pradhuman Gohil, Adv.  
Mr.Vikash Singh, Adv.  
Mr.S.Hari Haran, Adv.  
Mr.Sivaramakrishnan M.S.,Adv.  
Ms.Taruna Singh, Adv.

For Respondent(s) Mr.Rakesh Dwivedi, Sr.Adv.  
Mrs. Kirti Renu Mishra,Adv.  
Mr.Nikhil Sharma, Adv.  
Ms.Sansriti Pathak, Adv.

In SLP(C)No.13761/13 Ms.Kriti Renu Mishra, Adv.

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

S.L.P.(C)No.13761/2013:  
(M/s.Steel Authority of India Ltd. vs. D.Commnr.of Sales Tax & Anr.)

Issue notice.  
Learned counsel, on caveat enters appearance and accepts notice.

Call the matter tomorrow i.e. on 10.04.2013 for hearing the  
interim prayer.

SLP(C)No.36187/2012:  
(Tata Steel Ltd. Vs. State of Orissa & Ors.)

Shri Harish Salve, learned senior counsel appearing for the  
petitioner, on instructions, would submit that he is not seeking any  
interim order towards the past transaction(s) and for the past  
demand(s).

He would further submit that this Court may grant him interim  
order towards the future demands that may be raised by the respondent-  
authorities.

Shri Rakesh Dwivedi, learned senior counsel appearing for the respondents also accedes to the request made by the learned senior counsel for the petitioner.

Keeping in view the above, so far as the past transactions are concerned, we are not inclined to grant any relief to the petitioners.

Insofar as the future transactions and the demands that may be raised by the respondents are concerned the petitioner shall pay 50% of the aforesaid demands within a month's time from the date of the demand(s). If, for any reason, the petitioner fails to comply with the orders and directions passed by this Court, the respondents would be at liberty to recover the entire tax liability with interest and also the penalty.

We make it clear that, if for any reason, the petitioner(s) succeed in these matters, the respondent-authorities shall refund the amounts paid by the petitioner(s) pursuant to the interim orders passed by us within 30 days' time from the date of the order with statutory interest.

Ordered accordingly.

SLP(C)No.33923/2012:

(M/s.Vedanta Aluminium Ltd. vs. State of Orissa & Ors.)

&

SLP(C)No.33954/2012:

(Essar Steel India Ltd. vs. State of Orissa & Anr.)

&

and SLP(C)No.37712/2012:

(M/s.Adani Enterprises Ltd. vs. State of Odisha & Ors.)

After hearing learned counsel for the parties to the lis, we are of the opinion that a conditional interim order requires to be passed in these cases.

Accordingly, we direct the petitioner in each case to pay/deposit 50% of the tax demand with interest for the past period. However, there shall be absolute stay of recovery of the penalties. For the future period, as and when the demands are raised by the respondent-authorities, the petitioner in each case shall pay/deposit 50% of the said demand within 30 days' time from the date of the demand.

If, for any reason, the petitioner in each case fails to comply with the orders and directions passed by this Court, the respondents would be at liberty to recover the entire tax liability with interest.

We make it clear that, if for any reason, the petitioner(s) succeed in these matters, the respondent-authorities shall refund the amounts paid by the petitioner(s) pursuant to the interim orders passed by us within 30 days' time from the date of the order with statutory interest.

Ordered accordingly.  
SLP(C)Nos.37708-37709/2012:  
(M/s. GMR Kamalanga Ltd. Vs. State of Odisha & Ors.)

In these petitions, the petitioner is primarily questioning the two demand notices issued by the respondents towards payment of entry tax under the provisions of the Orissa Entry Tax Act, 1999 for the period 01.10.2010 to 31.12.2010, dated 17.02.2012 and for the period 01.04.2011 to 30.06.2011, dated 17.02.2012.

There shall be interim stay of the aforesaid demand notices, subject to the petitioners depositing 50% of the amounts so demanded by the respondents within a month's time from today.

If, for any reason, the petitioners fail to comply with the orders and directions passed by this Court, the respondents would be at liberty to recover the entire tax demand.

For the future, the petitioners shall pay 50% of the demands that may be made by the respondents within 30 days' time from the date of the receipt of the demand notices.

Insofar as the penalty is concerned, there shall be an absolute stay.

We make it clear that, if for any reason, the petitioner(s) succeed in these matters, the respondent-authorities shall refund the amounts paid by the petitioner(s) pursuant to the interim orders passed by us within 30 days' time from the date of the order.

We further clarify that we have not granted any interim orders in respect of any other demand notices, except the two demand notices mentioned above.

Ordered accordingly.  
SLP(C) NO. 1426 of 2013:  
(M/s.Emami Paper Mills Ltd. vs. State of Orissa & Ors.)

Learned counsel appearing for the petitioner, on instructions, would submit that he is not seeking any interim order for the past transaction(s) and for the past demand(s).

He would further submit that this Court may grant interim order for the future demands that may be raised by the respondent-authorities.

Shri Rakesh Dwivedi, learned senior counsel appearing for the respondents also accedes to the request made by the learned senior counsel for the petitioner.

Keeping in view the above, insofar as the past transactions are concerned, we are not inclined to grant any relief to the petitioners.

In the case of future transactions and the demands that may be raised by the respondents, the petitioner shall pay 50% of the aforesaid demands within a month's time from the date of the demands. If, for any reason, the petitioner fails to comply with the orders and

directions passed by this Court, the respondents would be at liberty to recover the entire tax liability with interest and also the penalty.

Ordered accordingly.

S.L.P.(C)No.40147/2012:  
(M/s.Tata Sponge Iron Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.40146/2012:  
(M/s.MSP Metallics Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.37455/2012:  
(Dishnet Wireless Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.37728/2012:  
(M/s.Bharati Telemedia Ltd. Vs. State of Odisha & Ors.)  
&  
S.L.P.(C)No.38304/2012:  
(Hindalco Industries Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.38919/2012:  
(M/s.MSP Sponge Iron Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.449/2013:  
(Jayashree Chemicals Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.8939/2013:  
(M/s.ACC Ltd. Vs. State of Orissa & Ors.)  
&  
S.L.P.(C)No.9844/2013:  
(Maheshwari Brothers Coal Ltd. Vs. State of Orissa & Ors.)  
&

with S.L.P.(C)No.11060/2013:  
(IFGL Refractories Ltd. Vs. State of Orissa & Ors.)

After hearing the learned counsel for the parties to the lis, we are of the opinion that a conditional interim order requires to be passed in these cases.

Accordingly, we direct the petitioner in each case to pay/deposit 50% of the tax demand with interest for the past period. However, there shall be absolute stay of recovery of the penalties. For the future period, as and when the demands are raised by the respondent-authorities, the petitioner in each case shall pay/deposit 50% of the said demand within 30 days' time from the date of the demand.

If, for any reason, the petitioner in each case fails to comply with the orders and directions passed by this Court, the respondents would be at liberty to recover the entire tax liability with interest.

We make it clear that, if for any reason, the petitioner(s) succeed in these matters, the respondent-authorities shall refund the amounts paid by the petitioner(s) pursuant to the interim orders passed by us within 30 days' time from the date of the order with statutory interest.

Ordered accordingly.

(G.V.Ramana)  
Court Master

(S.S.R.Krishna)  
Court Master