

(CORRECTED)

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 11142 OF 2017  
(Arising out of SLP (C) No. 23990 of 2009)

STEEL AUTHORITY OF INDIA LTD. ... Appellant

VERSUS

STATE OF CHHATTISGARH AND ORS. ... Respondent

WITH

Civil Appeal No. 11143 of 2017  
(Arising out of SLP (C) No. 35038 of 2009)

O R D E R

Leave granted.

The instant matters are filed against order dated 10<sup>th</sup> September, 2009, whereby the High Court has dismissed the writ petitions of the appellant herein.

Insofar as issue of tax being discriminatory in nature and violative of Article 304(a) of the Constitution is concerned, after hearing the learned counsel for the parties, we find that the required foundational facts which are necessary for determining the issue were not pleaded. The manner in which the issue is to be examined is now authoritatively determined in *Jindal Stainless Steel's* case

(*supra*). In view thereof, while setting aside the judgment of the High Court, we are remitting this issue to the High Court for fresh determination in the light of the law laid down by this Court in *Jindal Stainless Steel's* case (*supra*).

In the aforesaid background the instant appeals are disposed of with the following directions:

(a) The impugned judgment is set aside and the matter is remitted to the High Court for fresh adjudication of the writ petition in the light of the observations made by this Court in '*Jindal Stainless Ltd. and Anr. v. State of Haryana and Ors.*' [2016 (11) SCALE 1] on the issues relating to Articles 14 and 304(a) of the Constitution.

(b) Liberty is granted to both the parties to argue all statutory and constitutional issues arising in the matter. For this purpose, both the parties are given liberty to file additional pleadings and documents before the High Court.

(c) Interim order which was passed in these special leave petitions shall continue till the disposal of the writ petitions by the High Court.

(d) The High Court shall endeavour to decide the matter as expeditiously as possible.

It would be open to the appellant/assessee to supplement their pleadings by filing additional affidavit(s) and the High Court shall given an opportunity to the State

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

to file its reply as well.

The High Court shall endeavour to decide the case  
afresh as expeditiously as possible.

The appeals stand disposed of.

....., J.  
[ A.K. SIKRI ]

....., J.  
[ ASHOK BHUSHAN ]

New Delhi;  
August 24, 2017.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 1142 OF 2017  
(Arising out of SLP (C) No. 23990 of 2009)

STEEL AUTHORITY OF INDIA LTD. ... Appellant

VERSUS

STATE OF CHHATTISGARH AND ORS. ... Respondent

WITH

Civil Appeal No. 1143 of 2017  
(Arising out of SLP (C) No. 35038 of 2009)

O R D E R

Leave granted.

The instant matters are filed against order dated 10<sup>th</sup> September, 2009, whereby the High Court has dismissed the writ petitions of the appellant herein.

Insofar as issue of tax being discriminatory in nature and violative of Article 304(a) of the Constitution is concerned, after hearing the learned counsel for the parties, we find that the required foundational facts which are necessary for determining the issue were not pleaded. The manner in which the issue is to be examined is now authoritatively determined in *Jindal Stainless Steel's* case (*supra*). In view thereof, while setting aside the judgment

of the High Court, we are remitting this issue to the High Court for fresh determination in the light of the law laid down by this Court in *Jindal Stainless Steel's case (supra)*.

In the aforesaid background the instant appeals are disposed of with the following directions:

(a) The impugned judgment is set aside and the matter is remitted to the High Court for fresh adjudication of the writ petition in the light of the observations made by this Court in '*Jindal Stainless Ltd. and Anr. v. State of Haryana and Ors.*' [2016 (11) SCALE 1] on the issues relating to Articles 14 and 304(a) of the Constitution.

(b) Liberty is granted to both the parties to argue all statutory and constitutional issues arising in the matter. For this purpose, both the parties are given liberty to file additional pleadings and documents before the High Court.

(c) Interim order which was passed in these special leave petitions shall continue till the disposal of the writ petitions by the High Court.

(d) The High Court shall endeavour to decide the matter as expeditiously as possible.

It would be open to the appellant/assessee to supplement their pleadings by filing additional affidavit(s) and the High Court shall given an opportunity to the State to file its reply as well.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

The High Court shall endeavour to decide the case  
afresh as expeditiously as possible.

The appeals stand disposed of.

....., J.  
[ A.K. SIKRI ]

....., J.  
[ ASHOK BHUSHAN ]

New Delhi;  
August 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

(REVISED)

ITEM NO.12.1 and 12.3

COURT NO.7

SECTION IV-A

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. 23990/2009

STEEL AUTHORITY OF INDIA LTD.

... Petitioner

VERSUS

STATE OF CHHATTISGARHA AND ORS.

... Respondent

WITH

SLP(C) No. 35038/2009

Date : 24-08-2017 These matters were called on for hearing today.

CORAM : HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For parties

Mr. S. K. Bagaria, Sr. Adv.  
Mr. Sunil Kumar Jain, AOR  
Mr. Bibekananda Mohanti, Adv.  
Mr. Ajit Kumar Singh, Adv.  
Mr. Punya Garg, Adv.

Mr. Rakesh Dwivedi, Sr. Adv.  
Mr. Aniruddha P. Mayee, AOR  
Mr. Avinish Oza, Adv.  
Mr. Chirag Jain, Adv.  
Mr. Charuddha Mahiundrakar, Adv.

Mr. B. S. Banthia, AOR

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

Leave granted.

The appeals stand disposed of in terms of the signed  
order.

(NIDHI AHUJA)  
COURT MASTER

(MADHU NARULA)  
COURT MASTER

[Corrected Signed order is placed on the file.]

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.1 and 12.3

COURT NO.7

SECTION IV-A

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. 23990/2009

STEEL AUTHORITY OF INDIA LTD.

... Petitioner

VERSUS

STATE OF CHHATTISGARHA AND ORS.

... Respondent

WITH

SLP(C) No. 35038/2009

Date : 24-08-2017 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI

HON'BLE MR. JUSTICE ASHOK BHUSHAN

For parties

Mr. S. K. Bagaria, Sr. Adv.

Mr. Sunil Kumar Jain, AOR

Mr. Bibekananda Mohanti, Adv.

Mr. Ajit Kumar Singh, Adv.

Mr. Punya Garg, Adv.

Mr. Rakesh Dwivedi, Sr. Adv.

Mr. Aniruddha P. Mayee, AOR

Mr. Avinish Oza, Adv.

Mr. Chirag Jain, Adv.

Mr. Charuddha Mahiandrakar, Adv.

Mr. B. S. Banthia, AOR

UPON hearing the counsel the Court made the following

O R D E R

Leave granted.

The appeals stand disposed of in terms of the signed  
order.

(NIDHI AHUJA)  
COURT MASTER

(MADHU NARULA)  
COURT MASTER

[Signed order is placed on the file.]

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 10828-10830 OF 2017

(Arising out of SLP(C)Nos.33663-33665 OF 2009)

ASSISTANT COMMISSIONER OF COMMERCIAL TAX &  
ORS. ETC.

Appellant(s)

VERSUS

SOUTH EASTERN COALFIELDS LTD. & ORS. ETC.

Respondent(s)

O R D E R

Leave granted.

On going through the impugned judgment of the High Court, it gets revealed that the High Court has recorded a categorical finding to the effect that the coal which is extracted by the respondents herein from different coal mines is delivered from the pit mouth of the mines or is carried to weighing bridge and delivered to its further destination or is taken to a place of silo point or to the railway siding and then it is taken to the ultimate destination.

After perusing the agreements and the other material on record, the High Court came to the conclusion that goods never entered the local area for the purpose of consumption, use or sale, the sale was effected only at the destination where the goods reached; and that destination was not the local area in which entry tax was sought to be levied by the appellants herein. These are the findings of fact. There is no dispute that there is no consumption,

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

use or sale of these goods in the local area. The only dispute is with regard to the destination and the entry tax sought to be levied on the goods. A categorical finding is recorded that if the goods consumed were under transit to their final destination, which is not the local area, entry tax on such goods is not justified. The appellants have not been able to demonstrate as to how the aforesaid finding is incorrect and no material contrary thereto has been placed on record.

Having regard to the aforesaid findings of fact, we do not find any infirmity in the impugned judgment.

Accordingly, the appeals stand disposed of.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.2

COURT NO.7

SECTION IVA

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

Civil Appeal Nos.10828-10830/2017 @ SLP(C)Nos.33663-33665/2009

ASSISTANT COMMISSIONER OF COMMERCIAL TAX & ORS. ETC. Appellant(s)

VERSUS

SOUTH EASTERN COALFIELDS LTD. & ORS. ETC.

Respondent(s)

Date : 24-08-2017 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. Aniruddha P. Mayee, AOR  
Mr. Avinish Oza, Adv.  
Mr. Chirag Jain, Adv.

For Respondent(s) Mr. Ambhoj Kumar Sinha, AOR

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

Leave granted.

The appeals stand disposed of in terms of the signed order.

Pending application(s), if any, shall stand disposed of.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT  
(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8139 OF 2017

THE COMMERCIAL TAX OFFICER-II, TIRUPATI  
CIRCLE & ORS.

Appellant(s)

VERSUS

M/S SOUTHERN POWER DISTRIBUTION COMPANY  
OF A.P. LIMITED

Respondent(s)

O R D E R

In view of the order passed on 29.03.2017 in Civil Appeal Nos.8036-8060 of 2017 (*State of A.P. & Ors. v. M/s Sree Rayalaseema Alkalies&A. Che. & Ors.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.4

COURT NO.7

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

Civil Appeal No(s). 8139/2017

THE COMMERCIAL TAX OFFICER-II, TIRUPATI  
CIRCLE & ORS.

Appellant(s)

VERSUS

M/S SOUTHERN POWER DISTRIBUTION COMPANY  
OF A.P. LIMITED

Respondent(s)

Date : 24-08-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. S. Udaya Kumar Sagar, Adv.  
Mr. Mrityunjai Singh, Adv.

For Respondent(s)

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

In view of the order passed on 29.03.2017 in Civil Appeal Nos.8036-8060 of 2017 (*State of A.P. & Ors. v. M/s Sree Rayalaseema Alkalies & A. Che. & Ors.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT

(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3267 OF 2012

M/S ASHIRWAD ENTERPRISES

Appellant(s)

VERSUS

STATE OF U.P & ANR.

Respondent(s)

O R D E R

In view of the order passed on 21.03.2017 in Civil Appeal Nos. 997-998 of 2004 (*State of U.P. & Ors. v. M/s Indian Oil Corporation Ltd. Etc.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

R E V I S E D  
COURT NO.7

ITEM NO.12.5

SECTION III-A

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

Civil Appeal No(s). 3267/2012

M/S ASHIRWAD ENTERPRISES

Appellant(s)

VERSUS

STATE OF U.P & ANR.

Respondent(s)

Date : 24-08-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Parties Mr. Manish Kumar Saran,Adv.

Ms. Shalini Kumar,Adv.

Mr. Ravi Prakash Mehrotra,Adv.

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

In view of the order passed on 21.03.2017 in Civil Appeal Nos. 997-998 of 2004 (*State of U.P. & Ors. v. M/s Indian Oil Corporation Ltd. Etc.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT  
(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.5

COURT NO.7

SECTION III-A

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

Civil Appeal No(s). 3267/2012

M/S ASHIRWAD ENTERPRISES

Appellant(s)

VERSUS

STATE OF U.P & ANR.

Respondent(s)

Date : 24-08-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. Manish Kumar Saran,Adv.

For Respondent(s) Mr. Ravi Prakash Mehrotra,Adv.

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

In view of the order passed on 21.03.2017 in Civil Appeal Nos. 997-998 of 2004 (*State of U.P. & Ors. v. M/s Indian Oil Corporation Ltd. Etc.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT  
(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.3266 OF 2012

M/S A.T.V. PROJECTS INDIA LIMITED

Appellant(s)

VERSUS

STATE OF U.P & ORS.

Respondent(s)

O R D E R

In view of the order passed on 21.03.2017 in Civil Appeal Nos. 997-998 of 2004 (*State of U.P. & Ors. v. M/s Indian Oil Corporation Ltd. Etc.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.6

COURT NO.7

SECTION III-A

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

Civil Appeal No(s). 3266/2012

M/S A.T.V. PROJECTS INDIA LIMITED

Appellant(s)

VERSUS

STATE OF U.P & ORS.

Respondent(s)

Date : 24-08-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. P.S. Sudheer,Adv.

For Respondent(s) Mr. Gunnam Venkateswara Rao,Adv.

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

In view of the order passed on 21.03.2017 in Civil Appeal Nos. 997-998 of 2004 (*State of U.P. & Ors. v. M/s Indian Oil Corporation Ltd. Etc.*) and in connected matters, this appeal stands disposed of in terms of the said order.

The time for filing the fresh writ petition in the High Court is given upto 15<sup>th</sup> September, 2017.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT  
(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NOS.10832-10833 OF 2017

(Arising out of SLP(C)Nos.17156-17157 of 2013)

STATE OF TELANGANA & ORS.

Appellant(s)

VERSUS

TATA TELESERVICES LTD., HYDERABAD ETC.

Respondent(s)

O R D E R

Leave granted.

Respondents herein had filed a writ petition in the High Court challenging the provisions of Section 2(1) (i), Section 2(1) (i), Section 2(1) (3), Section 2(1) (h) and 3 of the Entries Tax on Entry of Goods Into the Local Areas Act, 2001 as discriminatory, illegal, unconstitutional and violative of various Articles of the Constitution.

On perusal of the judgment, we find that that various contentions were raised by the respondents in this behalf. However, by the impugned judgment, the High Court has confined the discussion only to the question as to whether the tax was compensatory in nature or not. Holding it to be non-compensatory, the levy is declared as unconstitutional. Insofar as, this aspect is concerned, it stands overruled by the judgment of this Court in "*Jindal Stainless Ltd. And Anr.*

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

*V. State of Haryana and Ors."* [2016 (11) SCALE 1].

In view thereof, the impugned judgment of the High Court is set aside and these appeals are allowed. However, since other contentions raised by the respondents were not dealt with by the High Court, the matter is remitted back to the High Court for deciding those issues afresh.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.7

COURT NO.7

SECTION XIIA

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

Civil Appeal No(s).10832-10833/2017 @ SLP(C)Nos.17156-17157/2013

STATE OF TELENGANA & ORS.

Appellant(s)

VERSUS

TATA TELESERVICES LTD., HYDERABAD ETC.

Respondent(s)

Date : 24-08-2017 These matters were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s)

M/s. Venkat Palwai Law Associates, AOR

For Respondent(s)

Mr. L. Badri Narayaman,Adv.  
Mr. Aditya Bhattacharya,Adv.  
Mr. Victor Das,Adv.  
Ms. Apeksha Mehta,Adv.  
Mr. Punit Dutt Tyagi, AOR  
  
Mr. Ashwin Mishra,Adv.

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

Leave granted.

The appeals are allowed in terms of the signed order.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT

(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 9214 OF 2014

M/S VODAFONE SPACETEL LTD.

Appellant(s)

VERSUS

THE ASSISTANT COMMERCIAL TAX OFFICER, RAIPUR  
AND ORS.

Respondent(s)

O R D E R

Respondents herein had filed a writ petition in the High Court challenging the provisions of Section 2(1) (i), Section 2(1) (i), Section 2(1) (3), Section 2(1) (h) and 3 of the Entries Tax on Entry of Goods Into the Local Areas Act, 2001 as discriminatory, illegal, unconstitutional and violative of various Articles of the Constitution.

On perusal of the judgment, we find that various contentions were raised by the respondents in this behalf. However, by the impugned judgment, the High Court has confined the discussion only to the question as to whether the tax was compensatory in nature or not. Holding it to be non-compensatory, the levy is declared unconstitutional. Insofar as, this aspect is concerned, it stands overruled by the judgment of this Court in "*Jindal Stainless Ltd. And Anr. V. State of Haryana and Ors.*" [2016 (11) SCALE 1].

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

In view thereof, the impugned judgment of the High Court is set aside and this appeal is allowed. However, since other contentions raised by the respondents were not dealt with by the High Court, the matter is remitted back to the High Court for deciding those issues afresh.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.8

COURT NO.7

SECTION IVA

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

Civil Appeal No(s). 9214/2014

M/S VODAFONE SPACETEL LTD.

Appellant(s)

VERSUS

THE ASSISTANT COMMERCIAL TAX OFFICER, RAIPUR  
AND ORS.

Respondent(s)

Date : 24-08-2017 This appeal was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) M/s. Karanjawala & Co., AOR

For Respondent(s) Mr. Atul Jha,Adv.  
Mr. Sandeep Jha,Adv.  
Mr. Dharmendra Kumar Sinha,Adv.

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

The appeal is allowed in terms of the signed order.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT  
(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.10831 OF 2017

(Arising out of SLP(C)No.8231 of 2015)

RELIANCE JIO INFOCOMM LTD.

Appellant(s)

VERSUS

STATE OF HIMACHAL PRADESH & ORS.

Respondent(s)

O R D E R

Leave granted.

Appellant herein had filed a writ petition in the High Court challenging the levy of entry tax on various grounds. It is curious to note that the High Court has disposed of the writ petition filed by the appellant along with the batch of other writ petitions taking note of the fact that the issue is pending in this Court and observed that whatever is decided by this Court, will abide those writ petitions as well. It is strange that the High Court has disposed of the writ petitions with aforesaid observations and without waiting for the outcome of the proceedings pending in this Court. In our view, the proper course for the High Court was to either decide itself those petitions on merits or wait till the decision of this Court.

Accordingly, without expressing any opinion on the merits

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

of the case, we set aside the order and remit the case back to the High Court for fresh decision on merits, in the light of the law laid down by this Court in "*Jindal Stainless Ltd. And Anr. V. State of Haryana and Ors.*" [2016 (11) SCALE 1].

The interim order passed in these proceedings shall continue till 15<sup>th</sup> September, 2017. It would be open to the appellant to make a prayer before the High Court for grant of an order seeking extension and if such a prayer is made, that prayer shall be decided by the High Court on its own merits and in accordance with law.

The appeal stands allowed in the aforesaid terms.

.....J.  
(A.K. SIKRI)

.....J.  
(ASHOK BHUSHAN)

NEW DELHI;  
AUGUST 24, 2017.

CA 11142/17 arising out  
of SLP (C) No. 23990/2009 etc.

ITEM NO.12.9

COURT NO.7

SECTION XIV

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

Civil Appeal No(s). 10831/2017 @ SLP(C)No. 8231 of 2015

RELIANCE JIO INFOCOMM LTD.

Appellant(s)

VERSUS

STATE OF HIMACHAL PRADESH & ORS.

Respondent(s)

Date : 24-08-2017 This matter was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.K. SIKRI  
HON'BLE MR. JUSTICE ASHOK BHUSHAN

For Appellant(s) Mr. Shubhranshu Padhi, Adv.  
Mr. Raghav Shanker, Adv.  
Mr. K. R. Sasiprabhu, AOR  
Mr. Vishnu Sharma, Adv.

For Respondent(s) Mr. Varinder Kumar Sharma, Adv.  
Ms. Pragati Neekhra, AOR

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

Leave granted.

The appeal stands allowed in terms of the signed order.

(SAPNA BISHT)  
SENIOR PERSONAL ASSISTANT  
(Signed order is placed on the file)

(MADHU NARULA)  
BRANCH OFFICER