

ITEM NO.2

COURT NO.8

SECTION III

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

IA 670-994/2010, 995, 996, 997, 998 & 999 in Petition(s) for Special
Leave to Appeal (Civil) No(s).14454-14778/2008

STATE OF ORISSA & ORS.

Petitioner(s)

VERSUS

M/S RELIANCE INDUSTRIES LTD. & ORS.

Respondent(s)

(With appln(s) for modification of Court's Order, stay, direction
and office report)

WITH I.A. NO.3 in SLP(C) No. 6765/2010
(For directions and office report)
I.A. NO.1 in SLP(C) No. 19199/2010
(For interim relief and office report)
I.A. NO.2-3 in SLP(C) No. 19986/2008
(For stay, exemption from filing O.T. and office report)

Date: 09/07/2012 These applications were called on for hearing
today.

CORAM : HON'BLE MR. JUSTICE H.L. DATTU
HON'BLE MR. JUSTICE CHANDRAMAULI KR. PRASAD

For Petitioner(s) Mr. Rakesh Dwivedi, Sr. Adv.
IA 670-694/2010 Ms. Kirti Renu Mishra, Adv.
IA 3 in SLP 6765/10 Ms. Preetika Dwivedi, Adv.
IA 1 in SLP 19199/10 Ms. Apurva Upmanyu, Adv.
IA 2-3 in SLP 19986/08
Mr. Ashok K. Parija, Sr. Adv.
Mr. Gaurav Kejriwal, Adv.

IA 996,997,998 Mr. Karthik Kurmy, Adv.
Applicant Mr. Praveen Kumar, Adv.
Ms. Sunaina Kumar, Adv.

For Respondent(s) Mr. Abhay A. Jena, Adv.
Ms. Bina Gupta, Adv.
Ms. Radhika Mathur, Adv.

SLP 14454-778/08 Mr. Anil K. Kher, Sr. Adv.
Mr. Bhargava V. Desai, Adv.

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Mr. Mahesh Agarwal, Adv.
Mr. Rishi Agrarian, Adv.
Mr. E.C. Agrawala, Adv.
Ms. Radhika Gautam, Adv.

Mr. Ejaz Maqbool, Adv.
Ms. Garima Bajaj, Adv.
Ms. Sakshi Banga, Adv.
Mr. Shaikh Chand Saheb, Adv.
Mr. M.P. Siddiqui, Adv.

Ms. Indra Sawhney, Adv

Ms. Kiran Suri, Adv

Mr. Lakshmi Raman Singh, Adv

SLP 14454-778/08 Mr. U.A. Rana, Adv.
Mrs. Mrinal Mazumdar, Adv.
M/S Gagrat & Co.

IA 670-994/10 Mr. Dhruv Agarwal, Sr. Adv.
Mr. Praveen Kumar ,Adv
Ms. Sunaina Kumar, Adv.

IA 670-994/10 Mr. A.K. Ganguli, Sr. Adv.
Mr. Jagdeep Dhankar, Sr. Adv.
Mr. Sunil Kumar Jain ,Adv
Mr. Bibekananda Mohanti, Adv.
Mr. Aneesh Mittal, Adv.

Mr. Abhijat P. Medh ,Adv

Mr. Satya Mitra Garg ,Adv

Mr. Pranab Kumar Mullick ,Adv

Ms. Asha Gopalan Nair, Adv.

Mr. Rajan Narain ,Adv

Mr. V.K. Monga ,Adv

Mr. Abhijit Sengupta ,Adv

IA 670-994 Mr. V.N. Raghupathy ,Adv
Mr. Farrukh Rasheed, Adv.
Mr. M. Paikaray, Adv.

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Mr. V.K. Sidharthan ,Adv

SLP(C)19199/10 Mr. A.K. Ganguli, Sr. Adv.
Mr. Nikhil Nayyar ,Adv
Ms. Pritha Srikumar Iyer, Adv.
Mr. T.V.S. Raghavendra Sreyas, Adv.

M/S. Temple Law Firm ,Adv

Ms. Punam Kumari ,Adv
Ms. Manjula Gupta ,Adv

Mr. Ajay Choudhary ,Adv

Mr. Rameshwar Prasad Goyal ,Adv

Mr. S. Ravi Shankar ,Adv

Mr. Shibashish Misra ,Adv

SLP 14454-778/08 Mr. Sanjeeb Panigrahi, Adv.
Mr. Siddhartha Chowdhury, Adv.

Ms. Shweta Garg ,Adv

Mrs. Shally Bhasin Maheshwari, Adv.

SLP(C) 14454-78/08 Ms. Ginny J. Rautray, Adv.
Mr. Dharmender Rautray, Adv.
Mrs. Kanchan Kaur Dhodi ,Adv.

Mr. Gaurav Kejriwal, Adv.

Mr. Milind Kumar ,Adv

Ms. K.V.Bharathi Upadhyaya ,Adv

SLP(C) 6765/10

Ms. Madhvi Divan, Adv.
Mr. Ajay Bhargava, Adv.
Ms. Vanita Bhargava, Adv.
Mr. Susmit Pushkar, Adv.
Ms. Priyambada Mishra, Adv.
Mr. Prashanjeet Chakrabarti, Adv.
M/s. Khaitan & Co.

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

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IA No. 1 in SLP(C) No. 19199/2010

Applicant in this I.A. is M/s. Sony India Pvt. Ltd. They are seeking ad interim stay of the demand notice issued by the Assistant Commissioner of Commercial Taxes, Bhubaneswar-III Circle, Bhubaneswar, inter alia, demanding payment of Entry Tax for the assessment period 2004-2005 to 2010-2011 (upto November, 2010). Sh. Ganguli, learned senior counsel appearing for the applicant has brought to our notice the earlier orders passed by this Court dated 26.7.2010 and 3.2.2010. By the first order, this Court, while issuing notice had only permitted the petitioner to make an appropriate request for grant of an interim order, if they are so advised, before an appropriate Bench.

By order dated 3.2.2010, this Court, while granting ad interim order in the case of companies mentioned in list A and B, had directed those companies to pay 33 1/3rd % of amounts due in the monthly returns on or before a particular date.

Now, a request is made by Sh. Ganguli, learned senior counsel that the same benefit, which was granted to the applicants in the list A and B, may be extended to the applicant/petitioner also.

The order made by this Court on the earlier occasion is dated 3.2.2010. Though in the said order, this Court had granted conditional interim order for the period mentioned therein, we are of the opinion that the interim orders that we can grant in the instant case would only be for the assessment year 2009-2010 onwards. That only means that the applicant company shall discharge its liability due to the respondent State under the provisions of Entry Tax for the earlier assessment years, namely, 2004-2005 to 2008-2009. They shall do so within a period of one month from today. If, for any reason, the applicant company fails to deposit the entire liability as quantified by the assessing authority for the aforesaid period, the assessing authority is granted liberty to take coercive steps against the applicant/petitioner for the recovery of the Entry Tax payable for the aforesaid period.

We make it clear that for the assessment year 2009-2010 onwards, the petitioner/applicant shall pay only 33 1/3rd % of the amount due in the monthly returns filed for the purpose of the payment of the entry tax. It is further made clear that the aforesaid amount shall

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be treated only as deposit and not as tax.

In terms of the aforesaid order, I.A. No. 1 is

disposed of.

IA No. 3 in SLP(C) NO. 6765/2010

Ms. Madhvi Divan, learned counsel appearing for the petitioner in in SLP(C) No. 6765/2010 furnishes the particulars of payment made by the petitioner company for the assessment years 2007-2008 to March, 2012. Learned counsel would submit that the payment made by the petitioner company would satisfy the earlier interim orders passed by this Court dated 3.2.2010. In view of that, request is made to grant an unconditional stay of the demand notice issued by the respondents.

Sh. Dwivedi, learned senior counsel, appearing for the respondents seeks some time to get instructions from the respondent/State. The request of the learned senior counsel appears to be reasonable. Therefore, two weeks' time is granted to enable the learned senior counsel to get appropriate instructions from the respondent/State in response to the particulars of payments filed by the petitioner in SLP(C) No. 6765/2010.

Call after two weeks.

IA No. 2 of 2011 in SLP(C) No. 19986/2008

Sh. Rakesh Dwivedi, learned senior counsel appearing for the respondent State seeks two weeks' time to get appropriate instructions. Request is accepted.

Call after two weeks.

(NAVEEN KUMAR)
COURT MASTER

(VINOD KULVI)
COURT MASTER