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ITEM NO.4

COURT NO.4

SECTION IIIA

S U P R E M E 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).19675-19678/2013

(From the judgement and order dated 24/04/2013 and 25/04/2013 in SCA No.3411/2012,SCA No.4084/2012,SCA No.15596/2012 and SCA No.3787/2013 of The HIGH COURT OF GUJARAT AT AHMEDABAD)

AHMEDABAD MUNICIPAL CORPORATION

Petitioner(s)

VERSUS

GTL INFRA. LTD. & ORS. ETC.

Respondent(s)

(With prayer for interim relief)

WITH

SLP(C) NO. 20001 of 2013

(With prayer for interim relief and office report)

SLP(C) NO. 20011 of 2013

(With prayer for interim relief and office report)

Date: 09/07/2013 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.M. LODHA

HON'BLE MR. JUSTICE SUDHANSU JYOTI MUKHOPADHAYA

For Petitioner(s)

SLP 19675-19678/2013

Mr. L.N. Rao, Sr. Adv.

Mr. Udey Jani, Adv.

Ms. Hemantika Wahi, Adv.

SLP 20001/2013 &

SLP 20011/2013

Mr. Prashant G. Desh, Sr. Adv.

Mr. Mrugen K. Purohit, Adv.

Mr. Mohit Paul, Adv.

Mr. Dhawal Nanavati, Adv.

For Respondent(s)

Mr. Shyam Divan, Sr. Adv.

Ms. Manali Singhal, Adv.

Mr. Santosh Sachin, Adv.

Mr. Abhijat P. Medh, Adv.

Mr. R.F. Nariman, Sr. Adv.

Ms. Rukhmini Bobde, Adv.

Mr. Abhishek Vinod Deshmukh, Adv. for

M/S. Parekh & Co.

UPON hearing counsel the Court made the following

O R D E R

S.L.P. (C) NOS. 19675-19678/2013

Leave granted.

Hearing expedited.

The order of refund passed by the High Court is stayed

subject to appellant depositing the said amount before this Court within eight weeks from today. Upon such deposit, the Registry shall invest the same in fixed deposit as per Circular No.

F. 7/Judl./2007 dated April 24, 2007 initially for a period of one year, renewable thereafter for the same period each time till disposal of the Appeals.

It is clarified that the appellant may determine the tax on mobile towers under the Gujarat Provincial Municipal Corporation Act, 1949 and raise demand on the respondents. However, such demand shall not be enforced against the respondents until disposal of the Appeals. Moreover, determination of such tax shall be subject to the final decision in the Appeals.

S.L.P. (Civil) No. 20001 of 2013

Leave granted.

Hearing expedited.

The order of refund passed by the High Court is stayed subject to appellant depositing the said amount before this Court within eight weeks from today. Upon such deposit, the Registry shall invest the same in fixed deposit as per Circular No.

F. 7/Judl./2007 dated April 24, 2007 initially for a period of one year, renewable thereafter for the same period each time till disposal of the Appeal.

It is clarified that the appellant may determine the tax on mobile towers under the Gujarat Provincial Municipal Corporation Act, 1949 and raise demand on the respondents. However, such demand shall not be enforced against the respondents until disposal of the Appeals.

Moreover, determination of such tax shall be subject to the final decision in the Appeal.

S.L.P. (Civil) No. 20011 of 2013

Leave granted.

Hearing expedited.

The order of refund passed by the High Court is stayed subject to appellant depositing the said amount before this Court within eight weeks from today. Upon such deposit, the Registry shall invest the same in fixed deposit as per Circular No. F.

7/Judl./2007 dated April 24, 2007 initially for a period of one year, renewable thereafter for the same period each time till disposal of the Appeal.

It is clarified that the appellant may determine the tax on mobile towers under the Gujarat Provincial Municipal Corporation Act, 1949 and raise demand on the respondents. However, such demand shall not be enforced against the respondents until disposal of the Appeals.

Moreover, determination of such tax shall be subject to the final decision in the Appeal.

|(Rajesh Dham)
|Court Master

| |(Renu Diwan)
| |Court Master

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