

ITEM NO.7                      Court 3 (Video Conferencing)                      SECTION XI-A

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

SPECIAL LEAVE PETITION (CIVIL) Diary No(s). 39312/2018

(Arising out of impugned final judgment and order dated 05-07-2018 in WA No. 1184/2013 passed by the High Court of Kerala at Ernakulam)

THE ASSISTANT COMMISSIONER (ASSESSMENT) & ORS.                      Petitioner(s)

VERSUS

M/S CHOLAYIL PVT. LTD.                      Respondent(s)

IA No. 159451/2018 - CONDONATION OF DELAY IN FILING

WITH

SLP(C) No. 28848/2019

Diary No(s). 45966/2019

(IA No. 7892/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 3188/2020

(IA No. 32272/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 1086/2020

(IA No. 33618/2020 - CONDONATION OF DELAY IN FILING

IA No. 33619/2020 - CONDONATION OF DELAY IN REFILING / CURING THE DEFECTS)

SLP(C) No. 6772/2020

SLP(C) No. 29199/2018

Diary No(s). 42539/2018

IA No. 167284/2018 - CONDONATION OF DELAY IN FILING

Diary No(s). 5027/2019

IA No. 41345/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 5028/2019

(IA No. 49103/2021 - APPROPRIATE ORDERS/DIRECTIONS

IA No. 34880/2019 - CONDONATION OF DELAY IN FILING)

Diary No(s). 5147/2019

IA No. 33950/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 5155/2019

IA No. 39251/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 5160/2019

IA No. 35209/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 5317/2019

SLP(C) No. 7128-7132/2019

Diary No(s). 6328/2019

IA No. 46712/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 6333/2019

IA No. 47222/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 7351/2019

IA No. 46195/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 7631/2019

IA No. 52538/2019 - CONDONATION OF DELAY IN FILING

Diary No(s). 7636/2019

IA No. 46230/2019 - CONDONATION OF DELAY IN FILING

IA No. 191549/2019 - INTERVENTION APPLICATION

SLP(C) No. 23762/2019

SLP(C) No. 29257/2019

SLP(C) No. 29786/2019

SLP(C) No. 29710/2019

SLP(C) No. 30125/2019

SLP(C) No. 29831/2019

SLP(C) No. 1129/2020

SLP(C) No. 29989/2019

SLP(C) No. 1130/2020

Diary No(s). 44563/2019

(IA No. 195738/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 1128/2020

SLP(C) No. 1131/2020

SLP(C) No. 10203/2020

SLP(C) No. 9073/2020

SLP(C) No. 6150/2020

SLP(C) No. 6767/2020

SLP(C) No. 6532/2020

Diary No(s). 8467/2020

(IA No. 82599/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9822/2020

(IA No. 110955/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9825/2020

(IA No. 84825/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 9832/2020

(IA No. 83194/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10125/2020

(IA No. 83402/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10131/2020

(IA No. 88546/2020 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 13355/2020

(FOR ADMISSION and I.R..)

Diary No(s). 10144/2020

(IA No. 88591/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10317/2020

(IA No. 86089/2020 - CONDONATION OF DELAY IN FILING)

Diary No(s). 10321/2020

(FOR ADMISSION and I.R. and IA No.88509/2020-CONDONATION OF DELAY IN FILING)

SLP(C) No. 12299/2020

(IA No. 105649/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

SLP(C) No. 12462/2020

(IA No. 106666/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 24943/2020

(IA No. 132594/2020 - CONDONATION OF DELAY IN FILING  
IA No. 132597/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 14114/2020  
(IA No. 120277/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

Diary No(s). 25195/2020  
(IA No. 121615/2020 - CONDONATION OF DELAY IN FILING  
IA No. 121616/2020 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 652/2021  
(IA No. 3419/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 10807/2021  
(IA No. 81860/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 3779-3781/2021  
(IA No. 79934/2021 - APPLICATION FOR TAGGING/DETAGGING)

SLP(C) No. 8397/2021  
(IA No. 73431/2021 - EXEMPTION FROM FILING C/C OF THE IMPUGNED  
JUDGMENT)

SLP(C) No. 11780/2021  
(FOR ADMISSION and I.R. and IA No.91586/2021-EXEMPTION FROM FILING  
C/C OF THE IMPUGNED JUDGMENT)

Diary No(s). 16535/2021  
(FOR ADMISSION and I.R. and IA No.88073/2021-CONDONATION OF DELAY  
IN FILING and IA No.88074/2021-EXEMPTION FROM FILING C/C OF THE  
IMPUGNED JUDGMENT)

Diary No(s). 5152/2019

IA No. 30501/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 5321/2019

IA No. 40357/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 5323/2019

Diary No(s). 5509/2019

IA No. 30829/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 5564/2019

IA No. 48169/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 6336/2019

IA No. 46702/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 6466/2019

IA No. 43812/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 7915/2019

IA No. 53921/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 7916/2019

IA No. 52220/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 9049/2019

IA No. 55525/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 26184/2019

IA No. 122840/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 27591/2019

IA No. 124048/2019 - CONDONATION OF DELAY IN FILING  
SLP(C) No. 25142/2019

Diary No(s). 38991/2019

IA No. 176230/2019 - CONDONATION OF DELAY IN FILING  
SLP(C) No. 29828/2019

SLP(C) No. 29788/2019

SLP(C) No. 29777/2019

SLP(C) No. 30073/2019

SLP(C) No. 29834/2019

Diary No(s). 5031/2019

IA No. 32552/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 9794/2019

IA No. 63830/2019 - CONDONATION OF DELAY IN FILING  
Diary No(s). 9798/2019

IA No. 69983/2019 - CONDONATION OF DELAY IN FILING  
IA No. 69984/2019 - CONDONATION OF DELAY IN REFILING / CURING THE  
DEFECTS

Diary No(s). 10365/2019  
(IA No. 57342/2019 - CONDONATION OF DELAY IN FILING)

SLP(C) No. 12215/2019

Diary No(s). 44214/2019



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Mr. Mohammed Sadique T.a., AOR

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

Learned counsel for the State of Kerala has produced a list of cases in which the respondents-assessees have opted for Amnesty Scheme propounded by the State and have fully paid the amount due under the Amnesty Scheme unconditionally. It is submitted that the said petitions may be disposed of as nothing survives for consideration in the following cases:

Diary No. 5031/2019 @ WPC No. 12888/2017 Diary  
No. 9794/2019 @ WA No. 742/2017  
Diary No. 10131/2020 @ WPC No. 16016/2019  
Diary No. 5155/2019 @ WPC No. 18181/2017

Diary No.5323/2019 @ WPC No. 4682/2017  
Diary No.5323/2019 @ WPC No. 5269/2017  
Diary No.5028/2019 @ WP(C) No.4090/2015  
SLP(C) No. 652/2021 @ OTR No. 53/2020  
Diary No. 5147/2019 @ WPC No. 12379/2016  
SLP(C) No. 7130/2019 @ WPC No. 13572/2017  
Diary No. 7631/2019 @ WA No. 662/2017  
Diary No. 10365/2019 @ WA No. 1085/2017  
SLP(C) No. 29989/2019 @ OTR No. 37/2019  
Diary No. 5564/2019 @ WP(C) No. 21049/2017

Accordingly, these cases are disposed of after condoning the delay in the respective petitions.

SLP (C) Diary No. 6336/2019 titled as "*M/s. Kairali Steels and Alloys Pvt. Ltd.*" though included in the list, would remain on board in view of the statement made by the counsel for the respondents-assesseees.

Similarly, another list of 15 cases have been filed by the State pointing out that even in those cases the respondents-assesseees have opted for Amnesty Scheme but have not fully paid the amount due and payable thereunder.

It is submitted that, nevertheless, even these matters be disposed of as it is expected that the respondents will honour their commitment to unconditionally pay the outstanding dues.

Accordingly, the following petitions covered under the said second category are also stand disposed of after condoning the delay in the respective petitions:

Diary No. 5321/2019 @ WPC No. 17914/2016  
 Diary No. 6466/2019 @ WA No. 606/2017  
 Diary No. 5027/2019 @ WP(C) No. 14750/2015  
 Diary No. 5152/2019 @ WP(C) No. 14006/2014  
 Diary No. 5160/2019 @ WPC No. 22106/2014  
 Diary No. 5509/2019 @ WP(C) No. 38711/2016  
 Diary No. 5509/2019 @ WP(C) No. 39776/2016  
 Diary No. 7915/2019 @ WA No. 673/2017  
 Diary No. 5317/2019 @ WPC No. 8496/2015  
 Diary No. 7915/2019 @ WPC No. 674/2017  
 Diary No. 7636/2019 @ WA No. 637/2017  
 SLP(C) No. 1129/2020 @ WPC No. 7689/2018  
 Diary No. 9049/2019 @ WA No. 749/2017  
 Diary No. 6333/2019 @ WA No. 613/2017  
 Diary No. 9794/2019 @ WA No. 743/2017

Rest of the cases

We direct the respondents in the concerned cases to clearly indicate as to whether they would like to avail of the Amnesty Scheme or intend to waive that option made available by the State. That statement be filed in the concerned matters within two weeks from today.

List these matters on 02.09.2021.

SLP (C) Nos. 3779-3781 of 2021

Application for tagging/Detagging (I.A. No. 79934 of 2021 is allowed.

Hence, de-tagged.

List this matter before the Appropriate Bench on 03.09.2021.

SLP (C) No. 10807 OF 2021

Mr. Hrishikesh Baruah, learned counsel appearing for the respondent submits that his client has already opted for Amnesty Scheme and fully paid the amount unconditionally.

Learned counsel for the petitioner to verify the factual position and make appropriate statement on the next date of hearing.

List the matter alongwith Diary No(s). 39312 of 2018 on 02.09.2021.

(DEEPAK SINGH)  
COURT MASTER (SH)

(VIDYA NEGI)  
COURT MASTER (NSH)