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IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION  
CIVIL APPEAL Nos.777-778 OF 2016  
(Arising out of SLP(C) Nos.15418-15419 of 2013)  
PRATHISTA INDUSTRIES LTD. APPELLANT(s)

VERSUS

COMMERCIAL TAX OFFICER, BHONGIR & ANR. RESPONDENT(s)

O R D E R

Leave granted.

Mr. R.P. Bhatt, learned senior counsel for the respondent - State of Telangana has argued the matter in reply to the submissions advanced on behalf of the appellant and has also mooted a suggestion that since the appellant is basing its claim on the strength of an Advance Ruling, it still has an option to prefer an appeal against the order of assessment passed by the authorities under the Central Sales Tax Act, 1956 and this Court may in order to enable the appellant to avail the appellate remedy extend the period of limitation suitably.

Considering the nature of controversy and the loss which the parties may suffer due to the delay in deciding the question of law raised in these appeals, we leave the question of law open for decision at appropriate stage

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and grant leave to the appellant to prefer an appeal against the order of assessment in terms of the relevant statutes. If such appeal is preferred within 30 days from today, it shall be treated to be within time and decided on merits.

It shall be open for the appellant to raise all its defences before the appellate authority, which may also be based upon the Advance Ruling which has been rendered in his favour.

It is, however, made clear that we are not expressing any opinion on the merits of the matter.

The appeal is accordingly disposed of. No costs.

.....J.  
(SHIVA KIRTI SINGH)  
.....J.  
(R.K. AGRAWAL)

NEW DELHI  
FEBRUARY 02, 2016

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ITEM NO.7 IN 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

Petition(s) for Special Leave to Appeal (C) No(s).15418-15419/2013  
(Arising out of impugned final judgment and order dated 23/01/2013  
in WP Nos. 35355/2012 and 35359/2012 passed by the High Court of  
A.P. at Hyderabad)  
PRATHISTA INDUSTRIES LTD. Petitioner(s)

VERSUS

COMMERCIAL TAX OFFICER, BHONGIR & ANR. Respondent(s)

Date : 02/02/2016 These petitions were called on for hearing today.

CORAM :

HON&#39;BLE MR. JUSTICE SHIVA KIRTI SINGH

HON&#39;BLE MR. JUSTICE R.K. AGRAWAL

For Petitioner(s)

Mr. M. A. Chinnasamy, AOR

C. Rubavathi, Adv.

Mr. V. Senthil Kumar, Adv.

Mr. M. Krishnan, Adv.

For Respondent(s) Mr. R.P. Bhatt, Sr. Adv.  
Mr. S. Udaya Kumar Sagar, Adv.  
Mr. Krishna Kumar Singh, Adv.  
Mr. D. Mahesh Babu, AOR

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

Leave granted.

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

(SANJAY KUMAR-I)

(JASWINDER KAUR)

AR-CUM-PS

COURT MASTER

(Signed order is placed on the file)