

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

I.A.NO.2 in Petition(s) for Special Leave to Appeal (Civil)  
No(s).12415/2010

(From the judgement and order dated 20/01/2010 in CWP No.9019/2005 of the  
HIGH COURT OF PUNJAB & HARYANA AT CHANDIGARH)

M/S. INDIAN SUCROSE LTD. Petitioner(s)

VERSUS

STATE OF PUNJAB & ORS. Respondent(s)

WITH I.A.NO.1 IN SLP(C)NO.20702/2010  
(With appln(s) for directions and office report )

Date: 16/04/2013 These applns. were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE H.L. DATTU  
HON'BLE MR. JUSTICE JAGDISH SINGH KHEHAR

For Petitioner(s) Mr.Subodh Markandeya, Sr.Adv.  
Mrs.Varuna Bhandari Gugnani, Adv.  
For Mr. Subramonium Prasad,Adv.

For Respondent(s) Mr.Nikhil Nayyar, Adv.  
For Mr.Kuldip Singh, Adv.  
Mr. Jagjit Singh Chhabra,Adv.(NP)

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

In these applications, the applicant is seeking interim directions,  
inter alia, directing the respondents not to demand the tax payable by it  
for the assessment year 2011-12 under the provisions of the Punjab General  
Sales Tax Act, 1948 and also to reopen the TIN Number issued to the  
applicant.

On instructions, the learned senior counsel would inform us that  
insofar as the tax payable for the assessment year 2011-12 is concerned, it  
is Rs.17 lacs approximately.

: 2 :

We direct the respondents to open the TIN number of the applicant  
seized under Rule 51-A of the Rules and also not to take any coercive steps  
to recover the tax due for the aforesaid assessment period, provided that  
the petitioner/applicant will deposit a sum of Rs.10 lacs within two weeks'  
time from today and also furnish bank guarantee for the balance amount  
within the same time.

We make it clear that, if, for any reason, the petitioner fails to  
comply with our aforesaid order, the respondents would be at liberty to  
recover the entire tax due for the assessment year 2011-12 by adopting  
coercive measures.

We further make it clear that we have not granted any interim orders  
with respect to the previous assessment years.

The Interlocutory Applications are disposed of accordingly.

(G.V.Ramana)  
Court Master

(Vinod Kulvi)  
Asstt.Registrar