

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

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