

ITEM NO.16

Court 4 (Video Conferencing)

SECTION XII

SUPREME COURT OF RECORD OF INDIA
PROCEEDINGS

Petition(s) for Special Leave to Appeal (C) No(s).15785-15788/2020

(Arising out of impugned final judgment and order dated 09-03-2020 in WA No. 3403/2019 09-03-2020 in WA No. 3413/2019 09-03-2020 in WA No. 3414/2019 09-03-2020 in WA No. 2812/2019 passed by the High Court Of Judicature At Madras)

THE COMMISSIONER OF COMMERCIAL TAXES & ANR. ETC. Petitioner(s)

VERSUS

THE RAMCO CEMENTS LTD.ETC.

Respondent(s)

(FOR ADMISSION and I.R. and IA No.134685/2020-EXEMPTION FROM FILING C/C OF THE IMPUGNED JUDGMENT.

Date : 24-03-2021 These petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE A.M. KHANWILKAR
HON'BLE MR. JUSTICE DINESH MAHESHWARI
HON'BLE MR. JUSTICE KRISHNA MURARI

For Petitioner(s)

Mr. V. Giri, Sr. Adv.
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Mr. M. Yogesh Kanna, AOR
Mr. RajaRajeshwaran. S, Adv.
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Mr. Aditya Chadha, Adv.
Ms. Uma Prasuna Bachu, Adv.

For Respondent(s)

Mr. Arvind P. Datar, Sr. Adv.
Mr. R.L. Ramani, Sr. Adv. Mr.
N. Prasad, Adv. Mr. K. K.
Mani, AOR Ms. T. Archana,
Adv.

Mr. K. V. Viswanathan, Sr. Adv.
Mr. Anil Kaushik, Adv.
Mr. Abhishek Mishra, Adv.
Mrs. Shashi Sharma, Adv.
Ms. Arunima Dwivedi, AOR

UPON hearing the counsel the Court made the following
ORDER

Heard learned counsel for the parties at
length.

We are in agreement with the view taken by
the Punjab and Haryana High Court in '*Carpo Power
Limited vs. State of Haryana & Ors.*', which has
already been upheld by this Court by dismissing
Special Leave Petition (C) No.20572 of 2018 vide
order dated 13th August, 2018.

The High Court of Jharkhand at Ranchi has
also dealt with the same issue in '*Tata Steel
Limited vs. State of Jharkhand*' reported in 2019
SCC online Jharkhand 1255. This judgment, in our
opinion, is exhaustive and answers all the points
urged before us by the petitioner(s) in the instant
special leave petitions.

It is brought to our notice that nine High
Courts have taken the same view. Even the decision
of the High Court of Rajasthan has been affirmed by
this Court by dismissal of Special Leave Petition
(C) No.27529 of 2019 and connected cases vide order
dated 3rd February, 2020.

Considering the consistent view of nine High Courts, including dismissal of special leave petitions by different Bench of this Court, and being satisfied about the exposition on the matters in issue by the High Court of Madras vide impugned judgment and order being a possible view, we decline to interfere in these special leave petitions.

Notably, after the decision of Punjab and Haryana High Court even the Union of India has chosen to act upon the said decision by issuing Office Memorandum dated 1st November, 2018 and directing all the States/Union Territories to follow the view taken by the Punjab and Haryana High Court.

Hence, we see no reason to reopen the entire matter. The special leave petitions are accordingly dismissed.

Consequently, all pending applications shall also stand disposed of.

(NEETU KHAJURIA)
COURT MASTER

(VIDYA NEGI)
COURT MASTER