

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.15 OF 2010

(Arising out of S.L.P. (C) No.8253 of 2008)

Assistant Comm. Taxes Officer, Bharatpur ...Appellant(s)

Versus

Kanta Prasad Sharma ...Respondent(s)

O R D E R

Leave granted.

None appears for the respondent, though served.

The impugned order has been passed without considering the two judgements of this Court in the cases of Guljag Industries vs. Commercial Taxes Officer, reported in 2007 (7) S.C.C.269 and Assistant Commercial Taxes Officer vs. Bajaj Electricals Limited, reported in 2009 (1) S.C.C. 308. In the circumstances, impugned order is set aside and the matter is remitted to the High Court for *de novo* consideration in the light of the afore-stated judgements of this Court.

The civil appeal, accordingly, stands disposed of.

.....J.
[S.H. KAPADIA]

.....J.
[AFTAB ALAM]

New Delhi,
January 05, 2010.

SUPREME COURT OF INDIA



JUDGMENT