

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

Petition(s) for Special Leave to Appeal (Civil) No(s).25047/2008

**(From the judgment and order dated 27/11/2007 in STR No. 273/2007
of The HIGH COURT OF RAJASTHAN AT JAIPUR)**

COMMERCIAL TAX CHECK POST,RATANPUR

Petitioner(s)

VERSUS

M/S.PERFECT THREAD MILLS LTD.

Respondent(s)

(With appln(s) for c/delay in filing SLP and office report)

Date: 19/01/2009 This Petition was called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE AFTAB ALAM

For Petitioner(s) Mr. Jatinder Kumar Bhatia,Adv.

**For Respondent(s) Mr. Sandeep Bajaj, Adv.
Mr. P.V. Yogeswaran,Adv.**

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

Delay condoned.

Leave granted.

The appeal is allowed with no order as to costs.

**(S. Thapar)
PS to Registrar**

**(Madhu Saxena)
Court Master**

The signed order is placed on the file.

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.344 OF 2009
(Arising out of SLP(C) No.25047 of 2008)

**COMMERCIAL TAX CHECK POST, RATANPUR
(S)**

...APPELLANT

VERSUS

M/S PERFECT THREAD MILLS LTD.

...RESPONDENT(S)

ORDER

Delay condoned.

Leave granted.

The issue is squarely covered by our two judgments in the case of Guljag Industries Vs. Commercial Taxes Officer reported in 2007 (7) SCC 269 and Assistant Commercial Taxes Officer Vs. M/s Bajaj Electricals Limited reported in 2008 (14) SCALE 380, in favour of the Department.

Accordingly, the Civil Appeal filed by the Department stands allowed with no order as to costs.

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

**New Delhi,
January 19, 2009**

**.....J
[AFTAB ALAM]**