

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.2758 OF 2010

(Arising out of S.L.P. (C) No.6267 of 2008)

M/s. P.D. Prasad & Sons Pvt. Ltd.

...Appellant(s)

Versus

Commissioner of Commercial Taxes,
West Bengal & Ors.

...Respondent(s)

O R D E R

Leave granted.

This matter is squarely covered by our judgement and order passed today, i.e., 26th March, 2010, in the civil appeal arising from S.L.P. (C) No.3905 of 2008 in the case of Kamal Kumar Agarwal vs. Commissioner of Commercial Taxes, West Bengal & Ors. Hence, we see no reason to interfere with the order of penalty in this case also. However, we wish to clarify that the Sales Tax Authorities at the "first checkpost" will not insist that it is the Customs House Agent/Clearing and Forwarding Agent alone who will be authorized to make the Declaration under Rule 211A(1) of the West Bengal Sales Tax Rules, 1995.

Subject to above, this civil appeal stands also dismissed with no order as to costs.

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

.....J.
[AFTAB ALAM]

New Delhi,
March 26, 2010.