

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.8288 OF 2009

(Arising out of S.L.P. (C) No.16266 of 2009)

Assistant Commercial Taxes Officer ...Appellant(s)

Versus

M/s. Economic Transport Organization ...Respondent(s)

O R D E R

Heard learned counsel on both sides.

Delay condoned.

Leave granted.

In the present case, it has been argued on behalf of the respondent that the judgement of this Court in the case of Guljag Industries vs. Commercial Taxes Officer, reported in (2007) 293 I.T.R. 584, has no application. We regret to say that the impugned order is a stereotyped order. It does not give any reasons. In the present case, the Department has alleged that the goods have been brought into Jaipur on the basis of false and forged documents and there is no finding given by the High Court in this regard. In the circumstances, the impugned order is set aside and the matter is remitted to the High Court for *de novo* consideration in accordance with law.

The civil appeal is, accordingly, disposed of.

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

.....J.
[AFTAB ALAM]

New Delhi,
December 14, 2009.