

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NOS.6700-6701 OF 2008
(Arising out of S.L.P.(C) Nos.24325-24326/2007)

State of Kerala & Ors.

...Appellant(s)

Versus

T. John Rose & Ors. Etc.

...Respondent(s)

ORDER

Leave granted.

In this matter, vide Order dated 5th January, 2007, Assistant Commissioner, Sales Tax Office, rejected the application for registration submitted by respondent No.1 herein in terms of the following order:

“The application submitted by Sri T. John Rose referred as 2nd above is hereby rejected. Consequent to the rejection of the application the eleven cheques submitted before me along with letters are also returned herewith.”

According to the Assistant Commissioner, the first respondent herein did not fulfil the definition of the word “Promoter”, as defined in Section 2(l) of the Kerala Tax on Paper Lotteries Act, 2005. The Assistant Commissioner, Sales Tax Office, took the view that the first respondent (applicant) is not a person directly authorized by the State of Arunachal Pradesh to sell their lottery tickets in the

...2/-

State of Kerala. The said authority scrutinized the agreement dated 17th June, 2006 between Government of Arunachal Pradesh and Arunachal Pradesh Relief and Welfare (Charitable) Society as well as the agreement dated 19th June, 2006 between the said Society and M/s. Sri Krishna Agency and a further agreement dated 15th December, 2006 between M/s. Sri Krishna Agency and the first respondent and came to the conclusion that respondent No.1 was not the person directly authorized by the State of Arunachal Pradesh to sell their lottery tickets in the State of Kerala.

In the course of the hearing, we enquired from the learned counsel appearing on behalf of the State of Arunachal Pradesh whether that State was prepared to directly appoint respondent No.1 as a Promoter within the meaning of Section 2(l) of the 2005 Act. Today, when the matter reached final hearing, a letter from the State of Arunachal Pradesh, dated 12th November, 2008, is submitted to us. It is addressed to the Commissioner of Commercial Taxes. It indicates direct authorization of respondent No.1 as a Promoter in terms of Section 2(l) of the 2005 Act.

In view of the said letter, we are satisfied that there is a direct authorization by the State of Arunachal Pradesh in favour of the first respondent. The said letter is ordered to be taken on record. The only discrepancy appears to be that

...3/-

the letter should be addressed to the Assistant Commissioner of Commercial Taxes and not to the Commissioner of Commercial Taxes. We direct the Commissioner of Commercial Taxes to forward the letter dated 12th November, 2008 to the competent authority, who is directed to register respondent No.1 as a Promoter subject to

respondent No.1 fulfilling all other terms and conditions as required by law.

Civil Appeals are, accordingly, disposed of with no order as to costs.

**.....J.
(S.H. KAPADIA)**

**.....J.
(B. SUDERSHAN REDDY)**

**New Delhi,
November 18, 2008.**

**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 (C) No(s).24325-24326/2007

**(From the judgement and order dated 11/04/2007 in WA No.631/2007 &
WA No. 638/2007 of the HIGH COURT OF KERALA AT ERNAKULAM)**

STATE OF KERALA & ORS.

Petitioner(s)

VERSUS

T.JOHN ROSE & ORS.ETC.

Respondent(s)

**(With prayer for interim relief)
(FOR FINAL DISPOSAL) (FOR ORDERS)**

Date: 18/11/2008 These Petitions were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE S.H. KAPADIA

HON'BLE MR. JUSTICE B. SUDERSHAN REDDY

**For Petitioner(s) Mr. T.L.V. Iyer, Sr.Adv.
Mr. R. Sathish,Adv.**

For Respondent(s)

**No.2: Mr. P.S. Raman, Sr.Adv.
Mr. Bharat Sangal, Adv.
Ms. Mrinalini Oinam, Adv.**

No.1: Mr. Siddhartha Chowdhury,Adv.

**No.3: Mr. K. Radha Krishnan, Sr.Adv.
Ms. Sunita Sharma, Adv.
Mr. S.N. Terdal, Adv.
Ms. Sushma Suri, Adv.**

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

Leave granted.

**Civil Appeal are disposed of with no order as to costs, in terms of the
signed order.**

(N. ANNAPURNA)
COURT MASTER

(MADHU SAXENA)
COURT MASTER

(Signed order is placed on the file)