

**IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION
CIVIL APPEAL NO.6928 OF 2008
(Arising out of SLP©No.19371 of 2006)**

**M/s. MC Dowell & Company Limited
Versus
State of Kerala & Ors.**

...Appellant

...Respondent

**WITH
CIVIL APPEAL NO.6929 OF 2008
(Arising out of SLP©No.19430 of 2006)**

**CIVIL APPEAL NO.6930 OF 2008
(Arising out of SLP©No.19407 of 2006)**

**CIVIL APPEAL NO.6931 OF 2008
(Arising out of SLP©No.20182 of 2006)**

**CIVIL APPEAL NO.6932 OF 2008
(Arising out of SLP©No.5429 of 2007)**

**CIVIL APPEAL NO.6933 OF 2008
(Arising out of SLP©No.10057 of 2007)**

ORDER

Delay condoned.

Leave granted.

These appeals are directed against the final order dated 5th of October, 2006 passed by the High Court of Kerala at Ernakulam in W.A.No.1636/2006, W.A.No.1625/2006, W.A.No.1633/2006, order dated 20.10.2006 in W.A.No.1640/2006, order dated 5.10.2006 in W.A.No.1776/2006 and the order dated 02.05.2007 in W.A.No.1164 of 2007. This Court by an interim order dated 04.12.2006, has already

directed that no coercive steps shall be taken against the appellant for non payment of penal interest. Since the interim order is still continuing, we are of the view that the said interim order may continue till the disposal of the writ petitions now pending before the High Court. Accordingly, these appeals are disposed of in the manner indicated above and the High Court is requested to dispose of the writ petitions on merits as expeditiously as possible preferably within six months from the date of communication of this order.

We make it clear that we have not gone into the merits of the writ petitions which shall be decided by the High Court while disposing of the writ petitions finally in accordance with law.

The appeals are thus disposed of. There shall be no order as to costs.

CIVIL APPEAL NO.6934 OF 2008 @ SLP © No.20221 of 2006 & CIVIL APPEAL NO.6935 OF 2008 @ SLP © No.20226 of 2006 -

Leave granted.

These two appeals are directed against an order dated 24th of November, 2006 passed by the High Court of Kerala at Ernakulam in W.A.Nos.2196 & 2197 of 2006. The Writ petitions moved before a learned Single Judge of the High Court of Kerala at Ernakulam were merely admitted, but refused to grant any interim order of stay. The writ appeals filed by those writ petitioners before a Division Bench of the High Court were also disposed of by the

impugned order on 27th of October, 2006 directing stay of recovery on condition of depositing 50% of the interest and entire tax. However, the tax calculated and directed has been deposited by the parties. Feeling aggrieved, the two SLPs were filed in this Court against the aforesaid order of the Division Bench directing deposit of 50% of the interest. This Court by an interim order is directed that no coercive steps shall be taken against the appellant for non payment of penal interest. Since the aforesaid interim order granted by this Court is still continuing, we have already passed a final order directing such interim order to continue till the disposal of the writ petitions as aforesaid by the learned Single Judge of the High Court. Since, in this case the learned Single Judge, however, while granting interim stay, inadvertently disposed of the aforesaid two writ petitions. Since the appeals arising out of SLP©No.19371/2006, SLP©No.19430/2006, SLP©No.19407/2006, SLP©No.20182/2006, SLP©No.5429/2007 and SLP©No.10057/2007 have been disposed of by us today by directing the High Court to dispose of the pending writ petitions as expeditiously as possible preferably within six months from the date of communication of that order, we also set aside the order of the learned Single Judge of the High Court rejecting the aforesaid two

writ appeals, namely, W.A.Nos.2196 & 2197 of 2006 and restore the same to their original numbers.

Let these writ petitions be also tagged with the above-mentioned writ petitions and the same shall also be disposed of by the High Court in accordance with law within the time stipulated in the above-mentioned order passed by us today in C.A.No. 6928/2008 @ SLP©No.19371/2006 etc. Since the interim order granted by this Court on 04.12.2006 is still continuing, let the same continue till the disposal of the two writ petitions by the High Court.

The appeals are disposed of accordingly. There shall be no order as to costs.

.....J.
[TARUN CHATTERJEE]

NEW DELHI
NOVEMBER 10, 2008.

.....J.
[V.S.SIRPURKAR]