SUPREME COURT OF INDIA RECORD OF PROCEEDINGS

Petition(s) for Special Leave to Appeal (Civil) No(s).20200/2008

(From the judgment and order dated 27/11/2007 in SBSTR No. 272/2007 of The HIGH COURT OF RAJASTHAN AT JODHPUR)

ASSISTANT COMMERCIAL TAXES OFFICER

Petitioner(s)

VERSUS

M/S NARSINGH TRADING COMPANY

Respondent(s)

(With prayer for interim relief)

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. B.N. Jha, Adv. Mr. Jatinder Kumar Bhatia, Adv.

For Respondent(s) Mr. H.K. Puri,Adv. Mr. S.K. Puri, Adv. Mr. V.M. Chauhan, Adv. Mrs. Anya Puri, Adv.

UPON hearing counsel the Court made the following ORDER

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.355 OF 2009 (Arising out of SLP(C) No.20200 of 2008

ASSISTANT COMMERCIAL TAXES	OFFICE	R
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...APPELLANT (S)

VERSUS

M/S NARSINGH TRADING COMPANY

...RESPONDENT(S)

ORDER

Leave granted.

The issue is squarely covered by our two judgments in the case of <u>Guljag Industries</u>

Vs. <u>Commercial Taxes Officer</u> reported in 2007 (7) SCC 269 and <u>Assistant Commercial Taxes</u>

<u>Officer Vs. M/s Bajaj Electricals Limited</u> 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, 2009J [AFTAB ALAM]