

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.300 OF 2010

(Arising out of S.L.P. (C) No.12329 of 2009)

Assistant Commercial Taxes Officer ...Appellant(s)

Versus

M/s. I.C.I. (India) Limited ...Respondent(s)

O R D E R

Leave granted.

Heard learned advocates on both sides.

We are setting aside the impugned order on the ground that it does not give any reasons whatsoever. We do not express any opinion on the merits of the case. We expressly make it clear that all contentions on both sides are kept open. The High Court will decide the matter *de novo* in accordance with law.

Accordingly, the civil appeal stands disposed of with no order as to costs.

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

.....J.
[SWATANTER KUMAR]

New Delhi,
January 15, 2010.