

SUPREME COURT OF INDIA
RECORD OF PROCEEDINGS

CIVIL APPEAL NO(s). 1973 OF 2006

STATE OF HARYANA & ORS.

Appellant (s)

VERSUS

M/S. BALDEV SPINNERS PVT. LTD. & ORS.
(With office report)

Respondent(s)

WITH Civil Appeal NO. 1980 of 2006(With office report)
Civil Appeal NO. 1977 of 2006(With office report)
Civil Appeal NO. 1979 of 2006(With office report)
Civil Appeal NO. 1978 of 2006(With office report)
Civil Appeal NO. 1981 of 2006(With office report)
Civil Appeal NO. 1984 of 2006(With office report)
Civil Appeal NO. 1986 of 2006(With office report)
Civil Appeal NO. 1983 of 2006(With office report)
Civil Appeal NO. 1985 of 2006(With office report)
Civil Appeal NO. 1975 of 2006(With office report)
Civil Appeal NO. 1976 of 2006(With office report)
Civil Appeal NO. 3075 of 2004(With office report)
Civil Appeal NO. 1982 of 2006(With office report)
Civil Appeal NO. 3360 of 2005(With office report)
Civil Appeal NO. 350 of 2007 (With office report)

Date: 27/03/2008 These Appeals were called on for hearing today.

CORAM :

HON'BLE MR. JUSTICE R.V. RAVEENDRAN
HON'BLE MR. JUSTICE P. SATHASIVAM

For Appellant(s) Mr. Anoop G. Choudhary, Sr. adv.
Mr. Manjit Singh, Adv.
Mr. Rupans Purohit, Adv.
Mr. Devinder Pratap Singh, Adv.
Ms. Pareena Swarup, Adv.
Mr. Harinder Singh, Adv.
Mr. T.V. George, Adv.

For Respondent(s) Mr. T.L.V. Iyer, Sr. adv.
in CA Nos. 1973/06, Mr. Subramonium Prasad, Adv.
1976/06 & 1982/06

in CA 1983/07 Mr. S. Ganesh, Sr. Adv.
Mr. Amit Kumar, Adv.
Mr. Ashish Kumar, Adv.
Mr. Amit Anant Tewary, Adv.
Mr. Subramonium Prasad, Adv.

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in CA 1986/06 Ms. Kanwaljeet Kochhar, Adv.
Ms. Sweta Sirohi, Adv.
Ms. Kusum Chaudhary, Adv.

in CA 1979/06, Mr. Sarva Mitter, Adv.
1978/06, 1981/06 for M/S Mitter & Mitter Co., Adv.

in CA 1975/06 Mrs. V.D. Khanna, Adv.
CA 3360/05 for M/S. I.M. Nanavati Associates, Adv.

in CA 350/07 Mr. Amit Kumar, Adv.
Mr. Ashish Kumar, Adv.
Mr. Amit Anand Tewary, Adv.

Mr. Himanshu Shekhar, Adv.

in CA 1977/06

Mr. T. Mahipal, Adv.

in CA 1980/06

Ms. Hetu Arora, Adv.
Mr. Naveen R. Nath, Adv.
Mr. Sanjay Sharawat, Adv.

UPON hearing counsel the Court made the following
ORDER

C.A. Nos. 1973/06, 1986/06, 1983/06, 1976/06, 1982/06 and 350/07

Mr. Anoop G. Choudhary, learned senior counsel for the appellant-State of Haryana started his arguments at 12.45 p.m. and concluded at 2.30 p.m. Thereafter Mr. T.L.V. Iyer, learned senior counsel for respondents started and concluded at 2.50 p.m. Then Mr. S. Ganesh, learned senior counsel for the respondents addressed the Court upto 3.30 p.m. Thereafter Mr. Amit Kumar and Ms. Kanwaljeet Kochhar, learned counsel for the respondents made their submissions for some time. Then Mr. Anoop G. Choudhary, learned senior counsel for the appellants started his arguments in rejoinder and concluded at 4.00 p.m.

Hearing concluded. Judgment reserved.

Learned counsel for the parties may file brief written submissions within one week.

C.A. Nos. 1980/06, 1977/06, 1979/06, 1978/06, 1981/06, 1984/06,
1985/06, 1975/06, 3075/04, 3360/05

Learned counsel for the parties submit that in these cases

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it may be necessary to go into individual facts and, therefore, further arguments will be necessary. Accordingly, these cases are adjourned.

(Ajay Kr. Jain) (Sukhbir Paul Kaur)
Court Master Court Master

(Vijay Aggarwal)
Court Master

LIST OF BOOKS :

1. Haryana General Sales Tax Act, 1973 and Rules 1975
(Sub-Rule 5A of Rule 28A)
2. Punjab General Clauses Act, 1898 (Section 19)
3. Sales Tax Cases (Vol. 121) 2001, Pg. 456
4. (2004) 12 SCC, 42
5. (2005) 6 SCC, 292
6. 2007 (13) SCALE, 61
7. (1988) 4 SCC, 134 at 139
8. (1999) 1 SCC, 170 (Para 9)