

IN THE SUPREME COURT OF INDIA

CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO.301 OF 2010

(Arising out of S.L.P. (C) No.3654 of 2009)

Assistant Commissioner, Commercial Tax ...Appellant(s)

Versus

M/s. Shyam Trading Corporation ...Respondent(s)

O R D E R

Leave granted.

None appears for the respondent, though served.

The impugned order, as usual, is a cryptic order. Be that as it may, the impugned order has been passed before the decision of this Court in the case of Assistant Commercial Taxes Officer vs. Bajaj Electricals Limited, reported in 2009 (1) S.C.C.308. Hence, the impugned order is set aside and the matter is remitted to the High Court for *de novo* consideration in the light of the decision of this Court, if applicable, in the case of Bajaj Electricals Limited [supra].

The civil appeal is, accordingly, allowed with no order as to costs.

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

.....J.
[SWATANTER KUMAR]

New Delhi,
January 15, 2010.