

ITEM NO.101

COURT NO.13

SECTION XII-B

S U P R E M E C O U R T O F I N D I A
RECORD OF PROCEEDINGS

Civil Appeal No(s). 11074/2018

RELIANCE GENERATORS PVT.LTD. THROUGH ITS MANAGING DIRECTOR
Appellant(s)

VERSUS

COMMERCIAL TAX OFFICER
Respondent(s)

WITH

C.A. No. 4708-4711/2008 (XII-B)

FOR STAY APPLICATION ON IA 5/2008

FOR EXEMPTION FROM FILING AFFIDAVIT ON IA 66852/2021

FOR EARLY HEARING APPLICATION ON IA 88115/2023

IA No. 88115/2023 - EARLY HEARING APPLICATION

IA No. 66852/2021 - EXEMPTION FROM FILING AFFIDAVIT

IA No. 5/2008 - STAY APPLICATION

W.P.(C) No. 66/2012 (X)

IA No. 1/2012 - EX-PARTE STAY

W.P.(C) No. 67/2012 (X)

IA No. 1/2012 - EX-PARTE STAY

W.P.(C) No. 40/2012 (X)

IA No. 1/2012 - STAY APPLICATION

W.P.(C) No. 175/2012 (X)

IA No. 1/2012 - EX-PARTE STAY

W.P.(C) No. 176/2012 (X)

IA No. 1/2012 - EX-PARTE STAY

W.P.(C) No. 320/2012 (X)

IA No. 1/2012 - STAY APPLICATION

W.P.(C) No. 383/2012 (X)

IA No. 1/2012 - STAY APPLICATION

W.P.(C) No. 110/2014 (X)

IA No. 121554/2018 - VACATING STAY

Date : 14-07-2026 These matters were called on for hearing today.

**CORAM : HON'BLE MR. JUSTICE PRASHANT KUMAR MISHRA
HON'BLE MR. JUSTICE SHREE CHANDRASHEKHAR**

**For Appellant(s) Mr. Vikramjeet Banerjee, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. Nachiketa Joshi, Adv.
Mr. Praneet Pranav, Adv.
Mr. Raman Yadav, Adv.
Mr. Arijit Prasad, Adv.**

**Mr. Kumar Visalaksh, Adv.
Mr. Udit Jain, Adv.
Mr. Gopal Mundhra, Adv.
Mr. Parth Parikh, Adv.
Mr. Praveen Kumar, AOR**

**Mr. T.V. Lakshmanan, Adv.
Mr. A. Venayagam Balan, AOR
Mrs. Santhanalakshmi, Adv.
Mr. Puneet Thakur, Adv.**

**Mr. R.L. Ramani, Sr. Adv.
Mr. K.K. Mani, AOR
Ms. T. Archana, Adv.
Mr. Rajeev Gupta, Adv.**

**Mr. S. Nandakumar, Sr. Adv.
Ms. Deepika Nandakumar, Adv.
Ms. Kanimozhi J., Adv.
Mr. Naresh Kumar, AOR**

For Respondent(s) Mr. G. N. Reddy, AOR

**Ms. Charanya Lakshmikumaran, Adv.
Ms. Nitum Jain, Adv.
Ms. Neha Choudhary, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Yashovardhan Singh, Adv.
Mr. Adithya Nair, Adv.
Mr. L Badri Narayanan, Adv.
Mr. M. P. Devanath, AOR**

Mr. Sanjay Kumar Tyagi, AOR

**Mr. Sahil Bhalaik, AOR
Mr. Tushar Giri, Adv.
Mr. Siddharth Anil Khanna, Adv.
Mr. Ritik Arora, Adv.
Mr. Shivam Mishra, Adv.**

Ms. Devina Sehgal, AOR
Mr. Srikanth Varma Mudunuru, Adv.

Mr. Bhakti Vardhan Singh, AOR
Mr. Sanjay Kumar Tyagi, AOR

UPON hearing the counsel the Court made the following
O R D E R

In Civil Appeal No. 11074/2018

At the request of learned counsel for the appellant,
list the matter on 16.07.2026.

In Civil Appeal No. 4708-4711/2008

1. Heard learned counsel appearing for the parties.
2. Reserved for judgment/orders.
3. The parties may file written submissions along with citations, within one week from today.

In W.P.(C) No. 66-67/2012, W.P.(C) No. 40/2012, W.P.(C) No. 175-176/2012, W.P.(C) No. 320/2012 W.P.(C) No. 383/2012 and W.P.(C) No. 110/2014

1. Learned counsel for the parties are *ad idem* on the issue that the issue involved in the Writ Petition(s) concerning charging of sales tax / value added tax on supply and installation of lifts and air-conditioners have been dealt with by this Court in *Kone Elevator India*

*Private Ltd. vs. State of Tamil Nadu*¹. Therefore, the assessment or re-assessment in the matter has to be undertaken in view of law laid down in the matter of *Kone Elevator* (supra).

2. In view of the above, we dispose of the Writ Petition(s) reserving liberty in favour of the Assessing Officer to undertake the fresh assessment or re-assessment as the case may be, keeping in view the law laid down by this Court in *Kone Elevator* (supra).

(MINI)
COURT MASTER (SH)

(AKSHAY KUMAR BHORIA)
COURT MASTER (NSH)

1 . (2014) 7 SCC 1