

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). 3548/2017

M/S K.P.MOZIKA

Appellant(s)

VERSUS

OIL AND NATURAL GAS CORPORATION LTD. & ORS.

Respondent(s)

WITH C.A. No. 4658/2013, 4657/2013, 3580/2017, 8714/2012,
8710/2012, 9291/2012, 8715/2012, 383/2013, 8705/2012, 4659/2013,
4661/2013, 4660/2013, 3575/2017, 3577/2017, 3576/2017, 3579/2017,
3578/2017, 7954/2012, 3573/2017, 3574/2017, 8693/2012, 4662/2013,
3549/2017, 3557/2017, 3565/2017, 3556/2017, 3555/2017, 3554/2017,
3551/2017, 3552/2017, 3558/2017, 3553/2017, 3559/2017, 3564/2017,

C.A. Nos. 3566-3569/2017 (FOR ON IA 64174/2012)

C.A. Nos.3570/2017, 3571/2017, 3572/2017, 3560/2017, 3561/2017,
3562/2017, 3563/2017 and 3550/2017

Date : 09-01-2024 These appeals were called on for pronouncement
of judgment today.

For Appellant(s)

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Ms. Devahuti Tamuli, Adv.
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For Respondent(s)

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M/S. Corporate Law Group, AOR

Hon'ble Mr. Justice Abhay S.Oka pronounced the Reportable judgment of the Bench comprising His Lordship and Hon'ble Mr. Justice Rajesh Bindal.

The appeals of the assesseees are allowed by holding that the contracts are not covered by the relevant provisions of the Sales Tax Act and of the VAT Act, as the contracts do not provide for the transfer of the right to use the goods made available to the person who is allowed to use the same. Civil Appeal no.3580 of 2017 preferred by the Union of India is disposed of in view of the earlier findings with the liberty to the Union of India to initiate proceedings, if any, for recovery of service tax in accordance with law in terms of the signed Reportable judgment.

Pending application also stands disposed of.

(Anita Malhotra)
AR-CUM-PS

(AVGV RAMU)
Court Master

(Signed Reportable judgment is placed on the file.)