

NON-REPORTABLE

IN THE SUPREME COURT OF INDIA  
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. 8765 OF 2017  
[ @ SPECIAL LEAVE PETITION (C) NO. 19430 OF 2015 ]

M/S GENNEX LABORATORIES LTD. Appellant(s)

VERSUS

THE COMMERCIAL TAX OFFICER, HYDERABAD & ANR. Respondent(s)

WITH

CIVIL APPEAL NO. 8766 OF 2017  
[ @ SPECIAL LEAVE PETITION (C) NO. 16651 OF 2015 ]

J U D G M E N T

KURIAN, J.

CIVIL APPEAL NO. 8765 OF 2017 [ @ SPECIAL LEAVE  
PETITION (C) NO. 19430 OF 2015

1. Leave granted.
2. This is a case where the appellant is aggrieved by the order dated 12.09.2014 passed by the High Court in Writ Petition No. 1684 of 2014.
3. In the nature of the order we propose to pass in this case, we have to necessarily refrain ourselves from any discussion on merits. Suffice only to note that, among other things, the High Court has noted the fact that the appellant had not availed the

statutory remedy open to them before the Sales Tax Tribunal.

4. In the nature of the dispute, we are of the view that it will be just and equitable to grant that opportunity to the appellant, having heard the learned counsel appearing for the State as well.

5. Accordingly, the appeal is partly allowed. The impugned Judgment of the High Court is set aside. The appellant is granted a period of 30 days to challenge the orders by filing a statutory appeal before the Tribunal. In the event of such an appeal being filed, the same shall be entertained by the Tribunal as having been filed in time.

6. We make it clear that we have not considered the matter on merits and it will be open to both sides to raise all available contentions before the Tribunal.

CIVIL APPEAL NO. 8766 OF 2017 [@ SPECIAL LEAVE  
PETITION (C) NO. 16651 OF 2015]

1. Leave granted.

2. In view of the Judgment passed in Civil Appeal No. 8765 of 2017 above, the order passed by the Sales Tax Tribunal is set aside. The appeal is restored to

the file of Sales Tax Tribunal and the same shall be heard by the Tribunal by consolidating with the appeal that is permitted to be filed by the Judgment passed in Civil Appeal No. 8765 of 2017 above.

3. In view of the above, the appeal is disposed of.

.....J.  
[ KURIAN JOSEPH ]

.....J.  
[ R. BANUMATHI ]

New Delhi;  
July 10, 2017.