

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

C.A. Nos.....@

Petition(s) for Special Leave to Appeal (C) No(s).15280-15281/2019

(Arising out of impugned final judgment and order dated 19-11-2018 in CR No. 224/2018 19-11-2018 in CR No. 225/2018 passed by the High Court of Himachal Pradesh at Shimla)

SUPERINTENDING ENGINEER/ DEHAR POWER HOUSE CIRCLE
BHAKRA BEAS MANAGEMENT BOARD (PW) SLAPPER & ANR.

Petitioner(s)

VERSUS

EXCISE AND TAXATION OFFICER, SUNDERNAGAR/ASSESSING
AUTHORITY

Respondent(s)

WITH

C.A. No.....@ SLP(C) No. 15283/2019 (XIV)

C.A. No.....@ SLP(C) No. 15284/2019 (XIV)

C.A. No.....@ SLP(C) No. 15285/2019 (XIV)

C.A. No.....@ SLP(C) No. 15288/2019 (XIV)

Date : 25-10-2019 These matters were called on for pronouncement
of judgment today.

For Petitioner(s) Mr. Samir Ali Khan, AOR

Mr. Yashraj Singh Deora, AOR

For Respondent(s) Mr. A. Lakshminarayanan, AOR

Mr. M. Manusamy, Adv.

Mr. Md. Apzal Ansari, Adv.

Mr. Pawanshree Agrawal, AOR

Ms. Kavita Jha, AOR

Hon'ble Mr. Justice Arun Mishra Pronounced the
Judgment of the Bench comprising His Lordship, Hon'ble
Mr. Justice M.R. Shah and Hon'ble Mr. Justice B.R.
Gavai.

Leave granted.

Operative part of the judgment is reproduced below:-

"23. We are of the considered view that the decision of the High Court cannot be said to be sustainable. The provisions of Section 5 of the Limitation Act are held applicable to the revisional provision under Section 48 of the Act of 2005. The impugned judgments and orders are set aside; the cases are remitted to the High Court to examine the same on merits in accordance with the law. "

Pending application(s), if any, shall stand disposed of.

(NARENDRA PRASAD)
COURT MASTER

(PRADEEP KUMAR)
COURT MASTER

(Signed "Reportable" judgment is placed on the file)