

**SUPREME COURT OF INDIA**

M.Mohammed Yousef

Vs.

State of Kerala

C.A.No.1360 of 2008

(Ashok Bhan and Dalveer Bhandari, JJ.)

18.02.2008

**ORDER**

[Arising out of S.L.P.(C)No.8712 of 2007] With Civil Appeal No.1363 of 2008 [Arising out of S.L.P.(C)No.8824 of 2007

1. Leave granted.

2. The Division Bench of the High Court has dismissed the Sales Tax Revision in these appeals relying upon a judgment of the same Court in Sales Tax Revision No.9 of 2006 against which the assessee had filed an appeal in this Court. This Court accepted the appeal in the case of *Peekay Re-rolling Mills (P) Ltd. v. Asstt. Commissioner & Anr. reported in*<sup>1</sup> and set aside the order passed in Sales Tax Revision No.9 of 2006.

2. In view of the fact that the judgment in Sales Tax Revision No.9 of 2006 relying upon which the High Court C.A.No.1360/08 etc. dismissed the Sales Tax Revision out of which the present appeals arise, has been set aside by this Court in the case of *Peekay Re-rolling Mills (P) Ltd. (supra)*, we set aside the impugned orders of the High Court as well and allow the appeals in the same terms. No costs.

Judgment Referred.

<sup>1</sup>(2007)4 SCC 0030