

SUPREME COURT OF INDIA

Assistant commercial taxes officer

Vs.

Narsingh trading company

C.A.No.355 OF 2009

(S.H. Kapadia and Aftab Alam JJ.)

19.01.2009

ORDER

Leave granted.

The issue is squarely covered by our two judgments in the case of *Guljag Industries Vs. Commercial Taxes Officer*¹ and *Assistant Commercial Taxes Officer Vs. M/s Bajaj Electricals Limited*², in favour of the Department.

Accordingly, the Civil Appeal filed by the Department stands allowed with no order as to costs.

¹2007 (7) SCC 269

²2008 (14) SCALE 380