

SUPREME COURT OF INDIA

Commercial Tax Check Post, Ratanpur

Vs.

M/s Perfect Thread Mills Ltd.

C.A.No.344 of 2009

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

19.01.2009

ORDER

1. Delay condoned.
2. Leave granted.
3. The issue is squarely covered by our two judgments in the case of Guljag Industries Vs. Commercial Taxes Officer reported in 2007 (7) SCC 269 and Assistant Commercial Taxes Officer Vs. M/s Bajaj Electricals Limited reported in 2008 (14) SCALE 380, in favour of the Department. Accordingly, the Civil Appeal filed by the Department stands allowed with no order as to costs.