

**SUPREME COURT OF INDIA**

Assistant Commercial Taxes Officer

Vs.

Wipro Ltd.

C.A.No.16 of 2010

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

05.01.2010

**ORDER**

1. Leave granted.
2. None appears for the respondent, though served.
3. The impugned order has been passed without considering the two judgements of this Court in the cases of Guljag Industries vs. Commercial Taxes Officer, reported in 2007 (7) S.C.C.269 and Assistant Commercial Taxes Officer vs. Bajaj Electricals Limited, reported in 2009 (1) S.C.C. 308. In the circumstances, impugned order is set aside and the matter is remitted to the High Court for de novo consideration in the light of the afore-stated judgements of this Court.
4. The civil appeal, accordingly, stands disposed of.